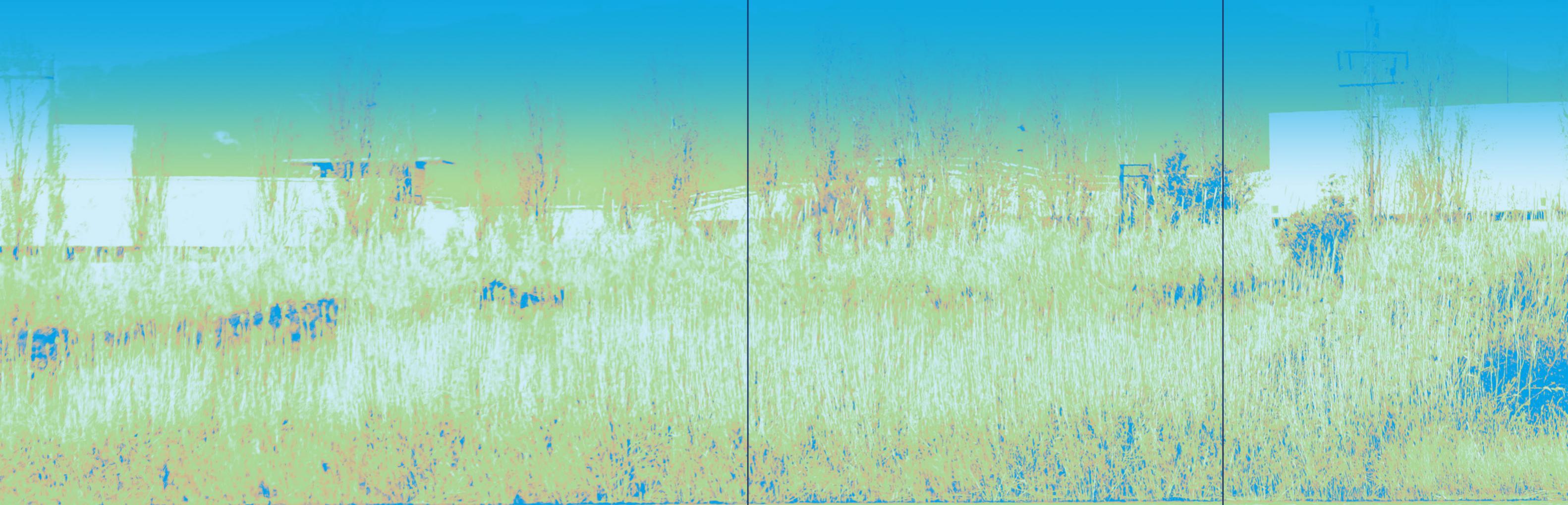


Sustainability

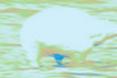
Report

2022



**Aigües de
Barcelona**

La gestió responsable





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Àngel Simon
President of the Board of Directors
of Aigües de Barcelona

LETTER FROM THE CHAIRMAN OF AGBAR

(2-22)

2022, a year of transition to the post-pandemic era, has been characterised by the climate emergency, economic and geopolitical uncertainty, and inequalities. During 2023 a complex context, with present and future challenges, will continue to mark our roadmap, which is intended to contribute to the sustainable development of the metropolitan area of Barcelona and, globally, to the United Nations' Sustainable Development Goals.

The state of alert decreed in November last year in the Ter-Llobregat basin, which this year has been altered to a state of exceptional weather conditions, is just one of the signs demonstrating the need to speed up action to deal the impacts of climate change we are suffering through innovation, digitisation and excellent management. This is an impulse that will certainly also help us in to transform cities towards sustainability, encourage circular models and take better care of both the planet and people's health.



(2-22)

Resilience and anticipation are crucial in dealing with this episode of water shortage and reclaiming water is an essential solution to increase available resources. Through its alliances, Aigües de Barcelona has the technology and knowledge it needs from different projects to guarantee water resilience. For example, under the umbrella of the Next Generation funds, the company has presented a project to bring into the system a total of almost 160 hm³ of water a year by reclaiming water and using local resources sustainably. With an investment of around 1,500 million euros, the project would make it possible to turn Barcelona and its surrounding area into a leading world hub in terms of resilience and adaptation to the climate emergency, as well as reducing outside water contributions to the region to zero.

Our transformative role as a company is part of our purpose: we work for people by making cities better places to live. And this involves improving people's quality of life, promoting fairer and more sustainable and supportive societies. The response to social needs must be integrated into the company's own activity, involving every link in the value chain. At Aigües de Barcelona, we create value for society through projects which, as a reference, promote employability and quality jobs for people in vulnerable situations. The ONA project and Territori Social are clear examples of social action integrated into the business activity itself.

With the desire to guarantee the universal right to water for all people, especially those at risk of social exclusion, Aigües de Barcelona has already benefited more than 56,000 households through the social water tariff and continues to renew the protocols against energy poverty signed with the 23 local councils in the area where it operates.

The health crisis showed the need to join forces to face the challenges, taking a long-term view and always working through the strength of alliances. Public-private cooperation becomes particularly important when it comes to speeding up a necessary environmental and social transformation, taking into account the needs and expectations of all our stakeholders. For this reason, cooperation is at the heart of our solutions for green reconstruction, the circular economy, quality employment and digital transformation and governance is required to achieve them. Dialogue with public authorities is key, for example, to channel climate solutions based on the European Union's Next Generation funds.

The 21st-century business model has evolved in a complex, unstable context and must generate value for society, meet social needs and make a commitment, always in line with the SDGs. It is also essential to account for our performance under ESG (environmental, social and corporate governance) criteria, in order to explain our positive impact on society and our contribution to the SDGs, fostering trust, active listening and transparency among our stakeholder groups.

We are facing a 2023 full of challenges with optimism and perseverance as we launch initiatives intended to lead us towards a more sustainable future for people and the planet. Only through cooperation and responsibility will we be able to achieve our aim.





INTERVIEW WITH THE MANAGING DIRECTOR OF AIGÜES DE BARCELONA, RUBÉN RUIZ

(2-22)

1. 2022 has been the year of the return to stability after COVID-19, but it has also been characterised by the energy crisis, rising raw material prices and the climate emergency. How have all the factors we have lived with in the last year affected the company?

It has been another complex year with continuous challenges marked by the water emergency, social inequalities and other factors such as the energy crisis and geopolitics. In fact, and although the pandemic now seems far off, at Aigües de Barcelona we began 2022 with the confinement in the facilities of the workers at the Besòs WWTP to ensure the continuity of the essential service of the integrated water cycle.

Indeed, we have experienced one of the hottest, driest periods in recent times; which has led to the Catalan Water Agency (ACA) decreeing a state of drought alert in November last year which has been followed this year by a state of exceptional weather conditions. It is a structural problem. In fact, it is estimated that the current water deficit in the metropolitan region of Barcelona is 60 hm³ per year and that by 2050 it will reach 130 hm³. For this reason, at Aigües de Barcelona we have been promoting reclaimed water for some time as a solution to ensure the availability of the resource, leading projects and alliances aimed at ensuring water resilience.



Rubén Ruiz
Managing Director of
Aigües de Barcelona



(2-22)

2. As you mentioned, in November the ACA declared a drought alert (currently a state of exceptional weather conditions) in the Ter-Llobregat and Muga-Fluvià basins, extending the water restrictions on industry, agriculture and use in parks and gardens. What is Aigües de Barcelona doing to reverse this situation? Will additional measures be taken?

For some months, the company has been acting to guarantee the water supply. One of the measures taken has been to send 800 litres per second of reclaimed water upstream in the Llobregat river to the Molins de Rei dam from the water reclamation station (WRS) at the Baix Llobregat treatment plant. This solution has made it possible to increase the river flow and the use of reclaimed water by capturing and treating it at the Sant Joan Despí water treatment plant, and to analyse the environmental benefits of adding this type of water to the final section of the River Llobregat.

We have also presented a plan to bring into the system a total of 5 m³/s of currently unused local water resources, equivalent to almost 160 hm³ of water a year. This will be done by reclaiming water and making sustainable use of local resources. This is a great leap forward in sustainability and water self-sufficiency that would allow the reduction to zero of water contributions from outside the region, such as water from the River Ter. The development of this project, with an investment of more than 1,500 million euros, could be a candidate for Next Generation European funds. It would make Barcelona and its area a leading world hub for resilience and adaptation to the climate emergency.

3. Although it's been a year of transition, several projects have been carried out and there have been new developments at Aigües de Barcelona throughout the year. Would you highlight anything in particular?

It's been a year when the development and deployment of strategic social and climate action projects has predominated, including the Climate Action Hub, which has received an award from Barcelona City Council for its work in fighting the climate emergency. In 2022 we have also been recognised by the International Water Association for the same commitment, making us the first Catalan company picked out internationally as a Climate Smart Utility.

We have also opened Dinapsis Barcelona, a lever for transformation based on intelligent data use to structure decision-making. Finally, I must mention the transformation in customer service, with which we have been able to put our customers at the centre of our activity, thanks to the "Amb tu" programme.

4. Innovation and digitisation have emerged as essential drivers for the ecological transition in general, and for Aigües de Barcelona in particular. What projects or advances are being developed at the company in this area?

Dinapsis Barcelona has been the project that has marked out the course of digitisation at the company in 2022. The information we currently use in companies is extremely important, and being able to manage all this data to help with decision-making will contribute to improving people's health, the environment and cities.

In this sense, together with the administration, we have also promoted the Ressona project to digitally transform all stages of the urban water cycle in the metropolitan area of Barcelona. This action is intended to increase the resilience of the urban water cycle and, at the same time, reduce the climate impacts of the activity. It involves an environmental and social transformation and has a chance of receiving a subsidy of 10-million-euro PERTE subsidy for the digitisation of the integrated water cycle.

5. This year, the SERES Foundation has rewarded Aigües de Barcelona for its contribution to the early detection of vulnerable people through the VulnerABility project. Where does social action fit into the company?

The pandemic increased social inequality in the metropolitan area of Barcelona, with the risk of severe poverty affecting 12% of the population and extreme poverty affecting 7% of citizens in the metropolitan area. At Aigües de Barcelona, we are clear about our active social role, with leadership that must focus on the long term, addressing issues ranging from sustainability to employment, fairness and inclusion.

For this reason, we have strengthened alliances, dialogue and public-private collaboration so we can expand the scope of programmes such as ONA (Employment, Needs and Empowerment), Green Jobs and Territori Social, aimed at promoting the employability and employment of people in vulnerable situations.

We also continue to work to guarantee access to water for all people as a universal right, paying special attention to protecting those who live in vulnerable situations. Along these lines, the social water tariff has already benefited more than 56,000 households, including pensioners, unemployed people and people at risk of social exclusion. And we continue to implement the 23 protocols against energy poverty signed with different city councils in the metropolitan area.



EDITORIAL BY THE CHAIRMAN OF THE SUSTAINABILITY COMMITTEE OF THE BOARD OF DIRECTORS OF AIGÜES DE BARCELONA, NARCISO BERBERANA

(2-22)



Narciso Berberana
Chairman of the Sustainability
Committee of the Board
of Directors of Aigües de
Barcelona

Major climate disasters have dominated the headlines in 2022. Heat waves, forest fires and unprecedented droughts are just some of the visible evidence of global warming. Climate change is also leaving its mark on the Barcelona Metropolitan Area, which is faced with a situation of structural water shortage. The reuse of natural resources, in particular water, is one of Aigües de Barcelona's firm commitments to guarantee the water resilience of cities through cooperation and dialogue. The company is leading different projects, together with the authorities, to give water new life, guaranteeing access to it and all its uses while preserving the ecological state of ecosystems.

Barcelona City Council has recognised the Climate Action Hub with the BCN 2030 Agenda Award. This highlighted the best contribution to the SDGs by a large company, strengthening joint work with stakeholders, such as suppliers. The award is added to the international recognition the company received from the International Water Association (IWA) as a Climate Smart Utility for its strategy and actions with an important impact on the climate emergency in the key areas of climate adaptation, mitigation and leadership.

These events are just examples from the year based on ESG criteria – indispensable indicators for evaluating the result of each of our actions, as well as strengthening trust with our stakeholders. It is essential to know the expectations of the different interest groups to co-create commitments establishing the business strategy. Along these lines, Aigües de Barcelona has carried out a double materiality analysis and assessed its activities using European taxonomy criteria. It was a financial year for getting ahead in identifying financial opportunities related to the green economy.

Dialogue, cooperation, anticipation and innovation are the driving force of the company's transformation to contribute to improving the health of the planet and people's quality of life.



Aigües de Barcelona is the mixed company responsible for managing the integrated water cycle in the metropolitan area of Barcelona. Founded on 30 July 2013, we are the operator that carries out the policies set out by the governing and regulatory bodies of the Barcelona Metropolitan Area (AMB) and the Catalan Water Agency (ACA).

In line with our corporate purpose – **“Driven by water, we’re changing the future”** – we work for the development and progress of the city of Barcelona and its metropolitan area, guaranteeing access to healthy, quality water at all times, as well as the sustainable management of water resources.

Our **dedication, knowledge and experience in the management of an essential and scarce resource like water** allows us to also guarantee an excellent service.

Our purpose is to work, with the impetus of water, to make cities a better place to live, focusing on people, especially those in vulnerable situations, and preserving the health of the planet.



2022: A YEAR OF TRANSITION WITH A VIEW TO THE FUTURE

2022 has been a year marked by high temperatures, which, accompanied by insufficient precipitation, ended up leading to the decree of a state of alert due to drought by the Catalan Water Agency last November in the Ter-Llobregat basins, the two areas that supply drinking water to the metropolitan area of Barcelona.

In addition, the war in Ukraine, which started at the beginning of the year, generated a climate of uncertainty and a sharp increase in energy prices and shortages in Europe, as well as a lack of availability of raw materials which has made shopping very expensive and has led to a significant increase in the RPI.

Despite this scenario, **Aigües de Barcelona has continued to provide a service of the highest quality and to commit itself to reclaimed water as a source of supply** to increase the region's water resilience cope with climate change, as established by European Union's Environmental Taxonomy.

At Aigües de Barcelona, we know that tomorrow's results start with today's planning, which is why we have been working on a 2030 Strategy ever since 2021. This strategy, based on ESG criteria, which we also develop through our commitment to the SDGs, allows us to make progress on all issues directly affecting the company and the general public.

True to our motto, we want to continue to lead the way, not only to continuously improve the management of the integrated water cycle, but also to make a positive impact on our environment.

Thanks to the efforts of all workers, we have been able to deal with challenges so we can face the future, while committing ourselves to resilience and digital transformation without leaving anyone behind. In fact, this has been made clear by the awards we have received throughout the year:

- 1 Obtaining the **Recognition of Good Business Practices at the Respon.cat Awards 2021** for CSR in Catalonia for turning its volunteering programme into a tool for social transformation.
- 2 It is the first Catalan company recognised globally by the **International Water Association (IWA)** as a **Climate Smart Utility** for our strategy to fight the climate emergency.
- 3 Best rated company of the year for its **customer service** in the water supply company category in the contest promoted by Sotto Tempo.
- 4 **SERES Award for the VulnerABILITY project** for its contribution to the early detection of people in vulnerable situations.
- 5 **BCN 2030 Agenda Award to the Climate Action Hub** awarded by Barcelona City Council for its contribution to fighting the climate emergency.





HIGHLIGHTS OF THE YEAR

Environment

Reclaimed water is becoming crucial to water supply in the Barcelona Metropolitan Area. In 2022, we have increased water reclamation by 32.4% to 50 hm³, mainly intended for environmental, drinking and agricultural use.

The carbon footprint has been reduced by 10.2% compared to 2019 (the base year for the neutrality route map). If we consider only scope 1 and 2 emissions, the reduction has been 31.2%, while the scope reduction has been 6.4%.

The water footprint has been reduced by 8% compared to 2021 thanks to water reclamation and the use of alternative water resources.

In 2022, **seven solar panel installations to generate electricity** for own consumption have been commissioned, doubling the 2021 capacity.

We have launched the **Actuem pel Clima** programme, a cycle of workshops open to the public designed to raise awareness of the importance of dealing with the climate emergency context.

During the first half of the year, 26 working people tested electric bicycles on their journeys to and from work as part of the **Biciempresa** pilot scheme.

We started the pilot test with **Zero Emissions** electrical machinery in the works to improve and repair the water distribution network in Barcelona.

We are continuing to work to **preserve and promote biodiversity in our facilities.** We naturalised the pond in Les Altures garden, a naturally adapted area that has become a refuge for protecting and reinforcing the population of common midwife toads.

We have sponsored 19 sporting events where **water supply points with compostable glasses** have been offered to participants, together with the option of **filling drinking bottles.**

Aigües de Barcelona has set up the **Climate Action Hub**, a space for co-development and commitment open to the participation of the company's different stakeholder groups to meet the collective challenge of acting in the face of the climate emergency, contributing to the carbon neutrality and the resilience of the region.



Local, committed and inclusive

Roll-out of the **Amb Tu** programme, an initiative to promote inclusive support for diverse people.

We have opened our new **Customer Service Office at L'Hospitalet de Llobregat**. The facility responds to the development of the office model created in Badalona – local and accessible – designed to offer local, inclusive and diverse attention, committed to people.

The People and Organisation department of Aigües de Barcelona approached people looking for work to make them aware of the job opportunities offered by the water sector. We have also once again been awarded the **Employment Mark**, which accredits us as a responsible company committed to employing people in vulnerable situations.

Launch of the **Clients som tots** project with the aim of placing the customer at the centre of our activity safely, with an empathic, efficient, inclusive attitude.

We have launched the **Mobile Office**, which visits several municipalities without a customer service office such as El Papiol, Begues, Montcada i Reixac, Sant Boi de Llobregat, Santa Coloma de Gramenet, Cerdanyola del Vallès, Sant Feliu de Llobregat and Sant Joan Despí.

We have gathered different stakeholder groups for dialogue days to **promote active listening and permanent dialogue** in order to build the Aigües de Barcelona strategy together.

Transparency, equality and fairness

The company's Board of Directors has approved a **Transparency Policy** in line with the ethical and good governance principles following our Code of Ethics. All this is in order to contribute to compliance with the purpose and values of the company and to the achievement of the SDGs.

On 25 November, coinciding with the International Day for the Elimination of Violence against Women, at Aigües de Barcelona we signed an **agreement on the rights of women as victims of gender-based violence**, which expands their legal rights.

On the International Day of Women and Girls in Science (11 February), four women from Aigües de Barcelona gave talks to different schools as part of the fourth **100tifiques** initiative to make women researchers, scientists and technologists visible and encourage girls to study STEM (science, technology, engineering and mathematics) subjects at university.



Transformation, innovation and excellence

We opened **Dinapsis**, the digital transformation centre which, by using data intelligently, will contribute to improving people's health, the environment and cities.

Aigües de Barcelona has received the **Elegit Customer Service of the Year** Award in the water supply company category in the competition for service leaders promoted by Sotto Tempo.

The **Water Museum** took part in the **2nd International Congress of Museums and Digital Strategies** organised by the Network for Museums and Digital Strategies, where it had the chance to share some of the digital activities launched in the last few months with other museums from Spain and abroad.

Aigües de Barcelona and Cetaqua, together with Cornellà de Llobregat City Council, opened the **Regreen** urban garden at Aigües de Barcelona's Cornellà headquarters, an innovative pilot scheme intended to demonstrate the potential of using reclaimed water for hydroponic agriculture in the urban environment.

We have completed the implementation of the new **NEODOC** document management tool. Aigües de Barcelona workers have taken part in training sessions, where they have been provided with practical information on the use of the tool.

RESSONA project (Digitisation Section) with the aim of using digitisation to improve water efficiency to contribute to the resilience and sustainability of the integrated water cycle in the metropolitan area of Barcelona.

The closing ceremony of the first **Aigües de Barcelona Data Challenge** initiative, promoted by the company in collaboration with universities and research centres in Catalonia, was held at the end of December. The jury chose the Explorer team as the winner with the ARMA project. They received the prize of 15,000 euros.

We celebrated 10 years of the **Gavà WWTP without any accidents requiring sick leave** in the context of Occupational Health and Safety Week.



Social action

The **Green Jobs** programme began in 2022 in the municipalities of Sant Adrià de Besòs and Viladecans, aimed at young people without work, with poor qualifications or who had left school early.

Young Talents Grants: in 2022 we held the 7th of these programmes, with five new scholarships.

A new Aigües de Barcelona corporate volunteer **Coach** programme, together with the **Èxit Foundation**, has been completed, with the participation of almost 50 volunteers and 21 young people.

The Aigües de Barcelona **Volunteer Programme** has won a prize at the sixth Respon.cat Awards 2021 in the Recognition of best business practices category.

We have held 28 working groups as part of the **social compact** with local councils: 8 groups within the specific subject of employment, 11 on employment and solidarity and 9 on green reconstruction.

The **ONA** programme has been rolled out in five more municipalities (Cornellà de Llobregat, L'Hospitalet de Llobregat, Sant Adrià de Besòs, Santa Coloma de Gramenet and Sant Joan Despí), with a total impact of 267 people participating. As a result, 59% of the participants have found a job during the 12 months of involvement in the programme. Of these, 41% still had the job at the end of it.

We have renewed our cooperation with the **Catalan Federation of Social Volunteers** as part of the "Helping those who help" corporate volunteering agreement.



Good governance and dialogue

New Materiality exercise based on **Double Materiality** as a clear way of anticipating the European Union's due governance requirements.

In order to be as precise as possible about the result of the new Double Materiality exercise, the stakeholder groups were consulted through 11 personal interviews, two focus groups and **270 surveys**.

We have approved the company's new **Human Rights Policy**, which complements various codes and policies, such as the Code of Ethics, the Supplier Code of Conduct, the Equality Plan, the Harassment Action Protocol and the Sustainability Policy.

Renewal of **SGE21 standard certification** (Ethical and Socially Responsible Management System) for another three years.

We have carried out several dialogue processes with our **stakeholder groups**, 42 of which have become tools for co-creating different initiatives and projects.



01

SUSTAINABLE MANAGEMENT FOR A CHANGING WORLD



MANAGEMENT BASED ON ESG CRITERIA AND DOUBLE MATERIALITY



(2-22)

At Aigües de Barcelona we have based our 2030 Strategy on the Company's Corporate Purpose starting from the basis that we manage a scarce resource, which is at the same time an essential good and we operate in a regulated market.

This is how we have defined our own matrix of ESG criteria based on analysis by the main international bodies.

Taking this as a basis, we have carried out many actions, including the establishment of the company's funding using **three indicators**: an **Environmental** indicator, a **Social** indicator and a **Good Governance** indicator.

The company is also certified with the Foretics SGE21 standard, which guarantees an ethical and socially responsible management system.

At Aigües de Barcelona, we **contribute to the sustainable development of the metropolitan area of Barcelona and, globally, to the ESG** (Environmental, Social and Governance) criteria and the United Nations' **Sustainable Development Goals** (SDGs) every day. We are firmly committed to creating city models that prioritise people's lives and that can stand up to present and future challenges.



(2-22)

ESG matrix

Aigües de Barcelona's 2030 Strategy is set by the ESG Criteria Matrix, in which all departments of the company and our commitment to sustainability are represented.

Environmental

- Water**
Resilience
Quality 
- Climate neutrality** 
- Biodiversity and natural capital** 
- Circular economy** 

Social

- Citizens** 
- Full well-being**
Occupational health and safety
Human rights 
- Talent** 
- Diversity and fairness** 
- Social commitment and impact** 

Good governance

- Accountability** 
- Purpose and governance** 
- Risk management** 
- Transparency and dialogue**
Materiality
Stakeholder groups 
- Sustainable investments**
Technology and digitisation
Innovation 
- Ethics and compliance** 
- Value chain** 



(2-22)

The Sustainable Development Goals: building a liveable future

In 2015, the United Nations set out **17 Sustainable Development Goals (SDGs)** broken down into 169 targets to be achieved by 2030. This common framework addresses humanity's greatest challenges from a global and cross-disciplinary perspective. Companies, governments and citizens, among many other agents, need to be actively involved in them.

We have defined our contribution through three core actions that have an impact on several SDGs:

- **Think globally, act locally:** priority strategies for Aigües de Barcelona that address glocal challenges; that is, resolving global challenges based on local problems.
- **Specific solutions:** strategies forming part of the Barcelona 2030 Water Agenda that develop perfectly defined, replicable solutions to address specific challenges.
- **Dialogue and cooperation:** collaboration with other agents to multiply the impact and provide a direct or indirect response to various SDGs.

1 The AB2030 agenda is developed in Chapter 4, Strategy 2030: putting tomorrow on today's agenda, page 147.

Direct impact



Direct contribution



Complementary contribution



An integration strategy: ESG, SDGs and the 2030 Agenda





(2-22, 3-1, 3-2)

Double Materiality, a strategic approach

The most important tool for dialogue with stakeholder groups and understanding their priorities and expectations is the Materiality analysis. In 2022, however, the study of Materiality has evolved and we have carried it out based on a Double Materiality analysis. Thus, Double Materiality is the result of crossing two strategic studies: the impact study and the financial study.

- **Impact materiality:** assesses the real or potential significant impacts on people or the environment in the short, medium or long term.
- **Financial materiality:** assesses the triggering of financial effects inside the company: that is, the generation of risks or opportunities that influence cash flows in the future.

Double Materiality, therefore, identifies the impacts of operational and financial development – an outside-in perspective – and also the economic, social and environmental impacts the company causes on the environment – an inside-out perspective.

Alignment of Material Topics with the ESG Matrix



ENVIRONMENTAL

INTEGRATED WATER CYCLE MANAGEMENT

- Water supply based on operational excellence and innovation, with supply systems that are as efficient as possible and health guarantees. Reclaimed water as a present and future resource.

ENERGY AND CLIMATE CHANGE MITIGATION

- Roadmap for mitigating climate change, through energy efficiency, increased self-sufficiency and investment in renewable energy, as well as capturing and compensating for emissions.

ADAPTING TO CLIMATE CHANGE

- Increasing operational resilience against the effects of climate change, mainly against the risk of water shortage.

CIRCULAR ECONOMY AND EFFICIENT USE OF RESOURCES (OTHER THAN WATER)

- Promoting an efficient and sustainable use of natural resources, with the recovery of sludge and other waste, as well as the best possible management of the use of chemical reagents.

EMISSIONS

- Analysis of environmental risks and prevention of any type of pollution.

COASTAL PROTECTION AND BIODIVERSITY

- Caring for ecosystems and preserving biodiversity.



SOCIAL

WELFARE, WORK-LIFE BALANCE AND WORKING CONDITIONS

- Maximum care for people's well-being and respect for human rights. Looking after our staff's working conditions and promoting active participation.

SOCIAL ACTION AND GUARANTEEING SUPPLY

- Social contribution to the region and access to water for everyone.

CUSTOMER SATISFACTION

- Customer service based on empathy, inclusion, efficiency and safety.

ATTRACTING TALENT AND LOYALTY

- People as the company's main asset and essential element for making the business work.

DIVERSITY, FAIRNESS AND INCLUSION

- Consolidating a culture of equality and respect for diversity.



GOVERNANCE

GOOD GOVERNANCE AND RISK MANAGEMENT

- Responsible business management model, with diversity in its management bodies. Effective leadership, with proper management of financial and non-financial risks.

TECHNOLOGY AND INNOVATION

- The organisation's effort to develop pioneering projects that have a positive and tangible impact.

DATA MANAGEMENT AND CYBERSECURITY

- Protecting information and preventing cyber attacks.

RESPONSIBLE SUPPLY CHAIN

- Integrating our value chain into the company's sustainability strategy and managing the purchasing process responsibly.

INTEGRATING SUSTAINABILITY INTO THE BUSINESS MODEL

- Business management model aligned with the highest standards in terms of sustainability: integration of ESG criteria into the strategy and alignment with the European Taxonomy.

BUILDING ALLIANCES AND COMMUNICATION WITH STAKEHOLDER GROUPS

- Active listening and co-creation with stakeholder groups, with a network of collaborators to strengthen social, environmental and business action.

BUSINESS ETHICS

- Business management model based on ethics, integrity and transparency.



WORKING FOR WATER AND FOR PEOPLE



At Aigües de Barcelona **we work together with the different stakeholder groups to provide real, effective solutions to environmental, social and governance challenges.** These challenges allow us to create shared value and provide the reason for our existence. This goes beyond offering an optimal service and responsibly managing a vital resource like water.

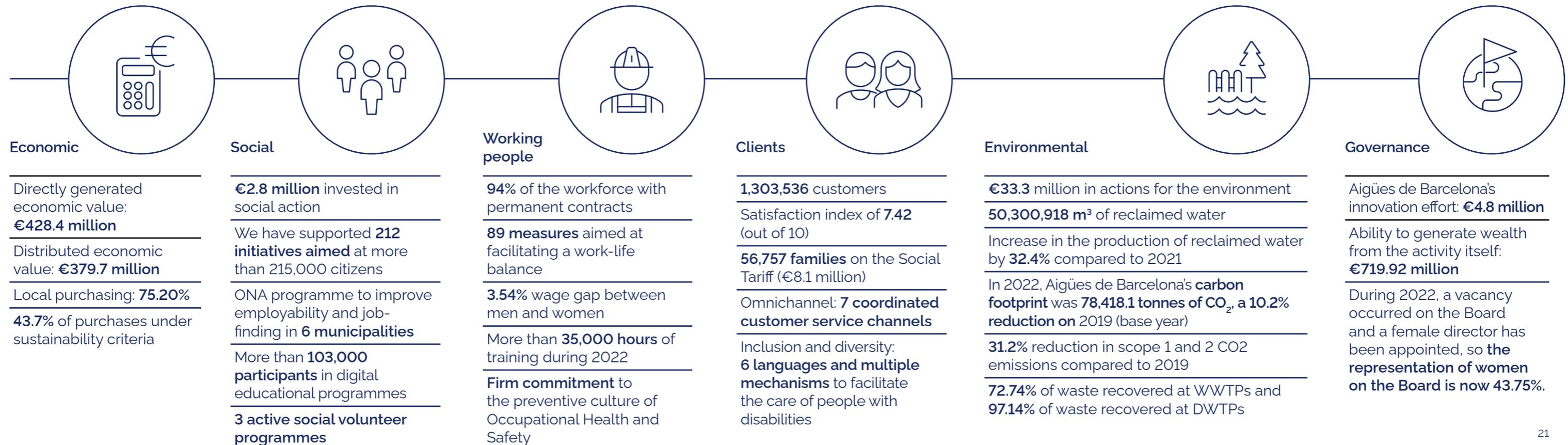


MUCH MORE THAN THE MANAGEMENT OF AN ESSENTIAL RESOURCE: SOCIAL, ENVIRONMENTAL AND ECONOMIC IMPACT



Value creation 2022

(2-6)





Socio-economic impact: wealth generation and job creation

Year after year, Aigües de Barcelona calculates the integrated social value of the company based on international Input-Output methodology. We adapt this calculation to a regional level and extract valuable information from it: the generation of wealth during the financial year and our contribution to job creation.

(203-2)

In 2022, Aigües de Barcelona generated a gross integrated social value of **719.92 million euros**, representing an increase of 7.09% on 2021. Moreover, the gross integrated social value continues to exceed the direct economic value generated, which was **428.40 million euros**.

The methodology for calculating our socio-economic contribution considers three dimensions of impact:

- **Direct:** economic value generated by the company's direct operations: purchases, wages, taxes, etc.
- **Indirect:** value generated for our suppliers along the supply chain as a result of capital flows.
- **Induced:** generat pel consum de béns i serveis per l'increment generat per la consumició de béns i serveis a causa de l'augment de l'ingrés al llarg de la cadena de valor.

The absolute result of the calculation reveals the total impact Aigües de Barcelona's activity generates on the GDP of Spain, Catalonia and the Barcelona Metropolitan Area.



Total impact that Aigües de Barcelona's activity generates on the Gross Domestic Product of Spain, Catalonia and the Barcelona Metropolitan Area

(203-2)

For every 263 litres of water delivered, we contribute to generating 1 euro of wealth in society.

Spain

719.92
million euros

0.05%
of Spain's GDP

Catalonia

593.87
million euros

0.22%
of Catalonia's GDP

Barcelona
Metropolitan
Area

535.79
million euros

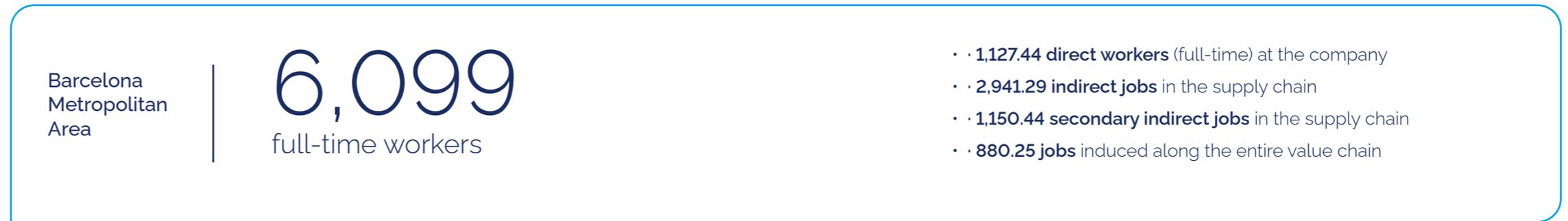
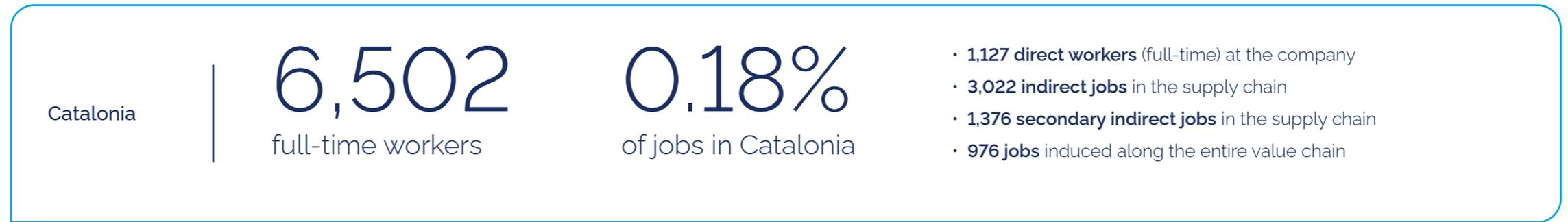


(203-2)

Meanwhile, the impacts generated by the company's activity on employment are analysed, broken down into:

- Direct: the company's workers
- Indirect: generated by the company's supply chain due to the products and services offered
- Secondary indirect: generated by the supply chain of the company's suppliers
- Induced: generated along the company's entire value chain

The sum of these impacts gives the total impact generated by Aigües de Barcelona's activity on employment in terms of full-time equivalent workers.



For every 25.1 million litres of water delivered we generate a full-time job.

There is evidence of year-on-year increases in our capacity to generate wealth and jobs.



(203-2)

Social impact

Throughout 2022, Aigües de Barcelona has persisted in its commitment to society and people, not only maintaining its investment in social action but increasing it to **2.8 million euros** in education actions, awareness-raising, local development, and the health and well-being of the citizens in the areas where we carry out our activity.

Social contribution (€ million) *	2020	2021	2022
Social contribution according to LBG	1.9	1.9	2.8
Contributions to third-sector bodies (within LBG)	-	0.5	1.7
Sponsorships (within LBG)	-	0.4	0.6
Own and other projects	-	1.0	0.5
Total contribution	1.9	1.9	2.8**

(*) Sums included in accounts: in cash, kind and management costs.

(**) The increase of 0.9 million euros in 2022 is mainly caused by the roll-out of the Action Master Plan Social (projects carried out with the third sector) and through the increase in local actions (sponsorships).

Contribution to society

Number of agreements, projects, alliances and collaborations in force (London Benchmarking Group, LBG)



In 2022, investment in social action has increased by **47.4%** and we have supported **212 initiatives.**

Social action		Wealth generation	Direct	2.36
		Full-time workers	Indirect	0.42
			Induced	0.21
			Total	2.99
		Job creation	Total	47.55
		Full-time workers		



During 2022, with our commitment to social action, we have reached more than **215,000 citizens** and we can say that 178 organisations have benefited from our contribution.

The company assumes it has an **active role and co-responsibility in searching for solutions** corresponding to the current context of socio-economic crisis.

Aigües de Barcelona contributes to **citizen empowerment**, which is fundamental to achieving true sustainable development, especially in large cities and their surroundings.

(203-2)

Citizen empowerment and responsible consumption

For Aigües de Barcelona, making a city means carrying out our activity taking care of the most valuable resource we manage – water; respecting the environment in which we operate – the Barcelona Metropolitan Area; and focusing on working people and citizens.

This vision translates into a broad programme of social action and awareness with a direct impact on the environment. Our goal is to support and protect the most vulnerable groups and, at the same time, educate people and raise awareness about the importance of responsible water consumption and the effects of climate change.

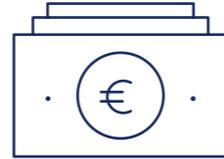


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Impact on the environment

A fundamental mission of all Aigües de Barcelona's activities is **environmental sustainability**, especially achieving **climate neutrality**. This implies that, when selecting investments, we always balance attention to the needs of the service we offer with the prioritisation of environmental objectives.

We share the environmental objectives with our regulators and we therefore **forecast an increase in the investment effort** in actions that have a favourable environmental impact.



Therefore, we therefore consider **investments together with the potential environmental impact** they involve:

Improvements in the volume of water produced or treated and the efficiency of the treatment applied.

Increased production of reclaimed water and its uses.

A reduction in energy consumption and, if applicable, its production.

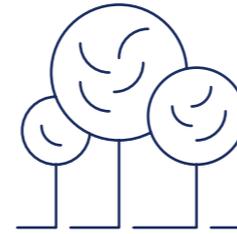
Increase in biogas production and its use.

Reduction in the consumption of reagents and a change towards new, more sustainable reagents.

Reduction of waste produced and improving its management.

Change in the fleet of vehicles to minimise emissions.

Increasing or improving open spaces at the company's facilities and work centres.



The **impacts of Aigües de Barcelona's investments** are intended to:

Reducing the carbon footprint and water footprint.

Reducing own emissions.

Increasing renewable energy production.

Increasing waste recovery and energy saving.

During the 2022 financial year, the company has invested **9.6 million euros** in actions aimed at preserving the environment.

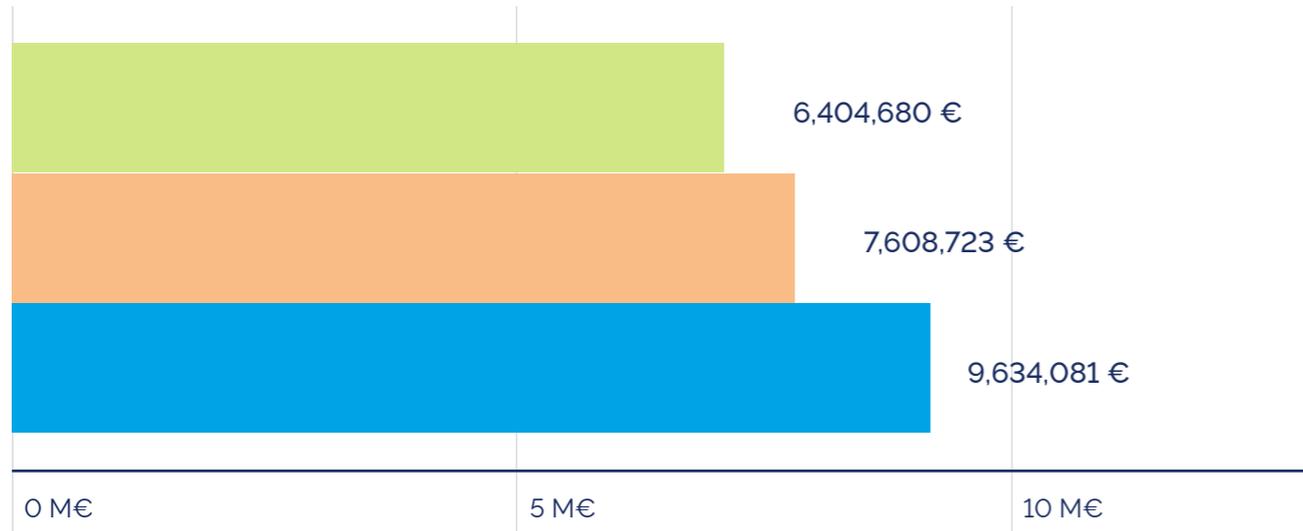
In addition, we have incurred miscellaneous costs totalling **23.7 million euros** as part of our aim of protecting the environment and improving our activity in this area.



Environmental investment

2020 2021 2022

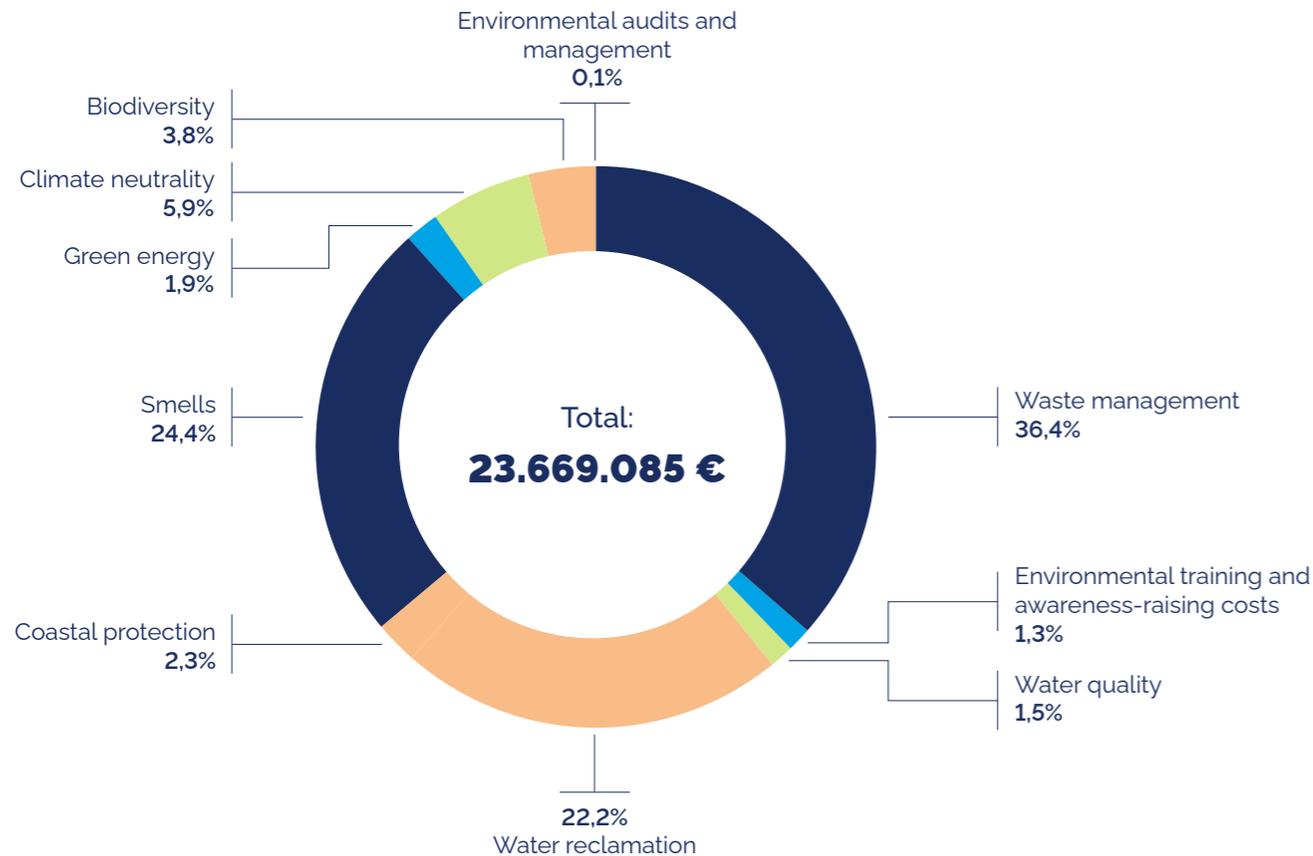
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Environmental and social investments are a priority for Aigües de Barcelona. This commitment to the environment and society also allows us to have an impact on the generation of wealth and employment generated by social and environmental actions.

Environmental costs (euros)



Environmental

Wealth generation Full-time workers

Direct	33.26
Indirect	18.58
Induced	13.28
Total	65.11

Job creation Full-time workers

Total	513.22
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02

CONTRIBUTION TO ENVIRONMENTAL PRESERVATION



Xavier Bernat, director of Climate Action at Aigües de Barcelona

“Today, the climate emergency and the environmental crisis show us the imperative need to work collectively in a focused way to generate positive impacts on the entire ecosystem. In water, an indispensable element for balance and sustainable progress, in 2022 we have once again shown how the structural water shortage in our region becomes an extreme drought scenario.

Faced with the global and local complexity represented by the climate and environmental emergency, I firmly believe it must be approached by focusing on opportunity. We are faced with the duty to individually and collectively transform our models of life and move towards systems that are more respectful and resilient that can be the focus of collective progress. It is in this spirit that, Aigües de Barcelona promotes the generation of gradual positive impacts affecting the entire ecosystem, not only from a regulated environmental point of view, but going beyond that and facing up to the climate and environmental crisis we are already suffering from and helping reduce effects that will only aggravate it.

As a result of the traction we exert together with the ecosystem, in 2022 we would highlight the collective work done to incorporate sources, such as reclaimed water, that increase the resilience of the integrated water cycle and simultaneously avoid carbonisation in the metropolitan region.

We have increased water reclamation to 50 hm³, mainly for environmental, drinking and agricultural use. However, we need to continue this together to be able to deal more quickly with the drought situation we are experiencing. Along these lines, another milestone has been receiving the trust of the authorities, and at the end of 2022 the Metropolitan Master Plan for reclaimed water has been drawn up.

Other equally important core measures, such as the launch of the Climate Action Hub, have made it possible to reduce greenhouse gas emissions in line with the commitment established in the company's roadmap for neutrality. In terms of energy transition, we have incorporated seven solar panel generation facilities, which means doubling our generation capacity for this type of energy.

However, there has also been significant progress in efficiency and the circularisation of resources, such as, for example, the recovery of more than 97% of the waste generated in the Ecofactories. Finally, in respect for biodiversity, the total elimination of the use of plant health products in all facilities and the creation of refuge areas are particularly important.

All these achievements, detailed on the following pages, have been complemented by work for training and collective involvement in climate and the environment.”



Xavier Bernat
Director of Climate Action
at Aigües de Barcelona

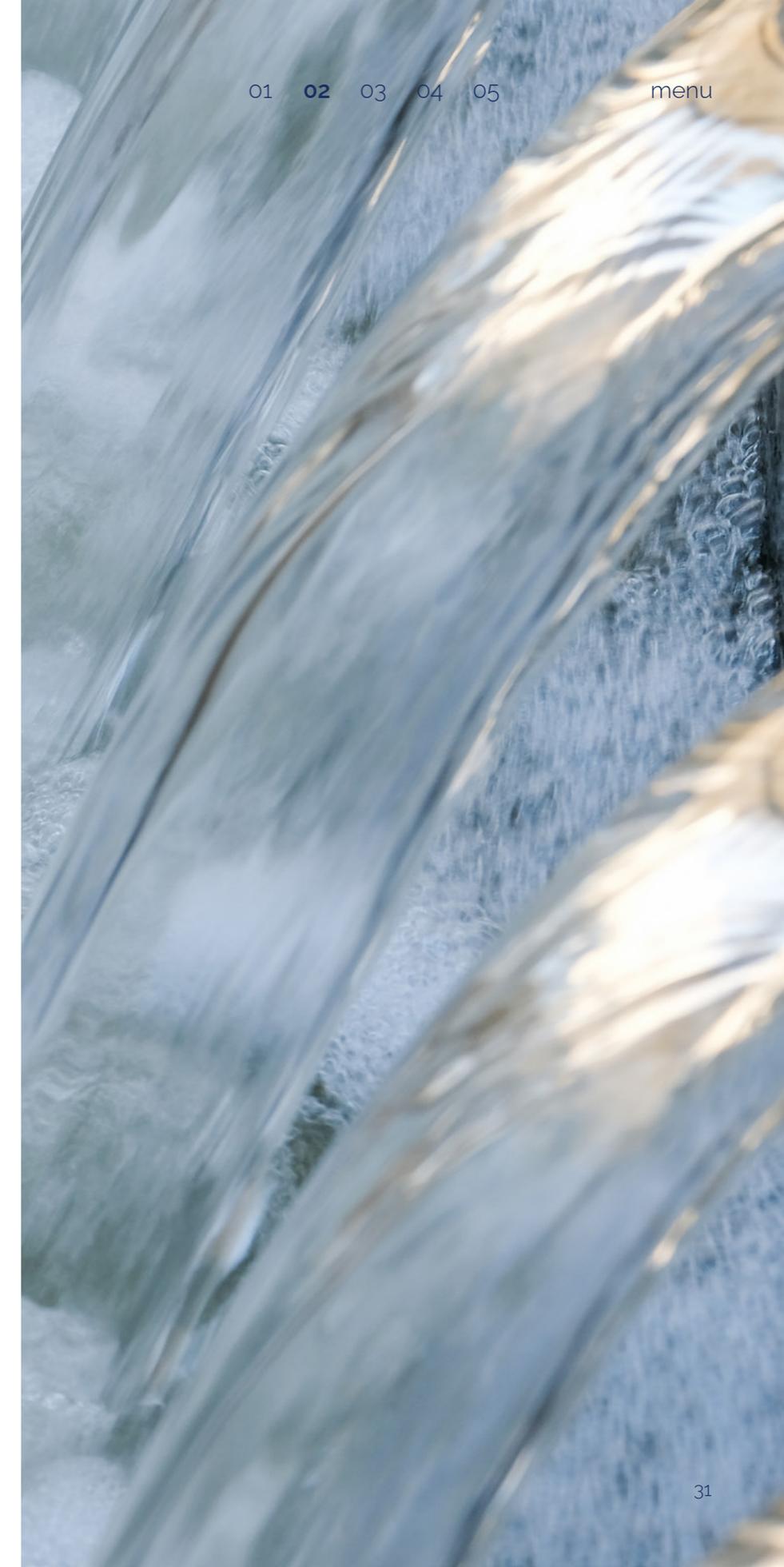


Efficient environmental management

One of the challenges of the 21st century is the **fight against climate change**, as has become clear over the last decade. We are also starting to talk about climate crisis and loss of biodiversity to refer to the situation experienced by the planet and the people who live on it. This negative transformation scenario is the result of decades of increased greenhouse gases emissions (GHGs). The COVID-19 pandemic has exacerbated this crisis and has shown **the close relationship between people's health and the health of the planet**.

The characteristics of the Mediterranean climate are not the most conducive to reversing or alleviating the situation: we are not helped by the rainfall and temperature system, the limited capacity of the rivers in Catalonia's inland basins or the frequency and intensity of drought periods. All of this leads to a supply guarantee deficit that will increase if consumption is not reduced and new resources not made available.

We therefore need a change of model, which is why the climate emergency must be a shared responsibility between the authorities, companies and citizens.





(2-6)

A COMPREHENSIVE REFERENCE CYCLE FOR SUSTAINABLE AND RESILIENT WATER



ENVIRONMENTAL

- Integrated water cycle management

Access to water is a universal and fundamental right for a decent life and for health. Aigües de Barcelona works to **offer the highest quality of this vital resource and distribute it in the most sustainable way.**

What we do and how we do it

At Aigües de Barcelona, we **manage the integrated water cycle, applying operational excellence and constant innovation.** More than three million inhabitants of the Barcelona Metropolitan Area receive water from different sources of supply, which may be surface, underground or desalinated water.

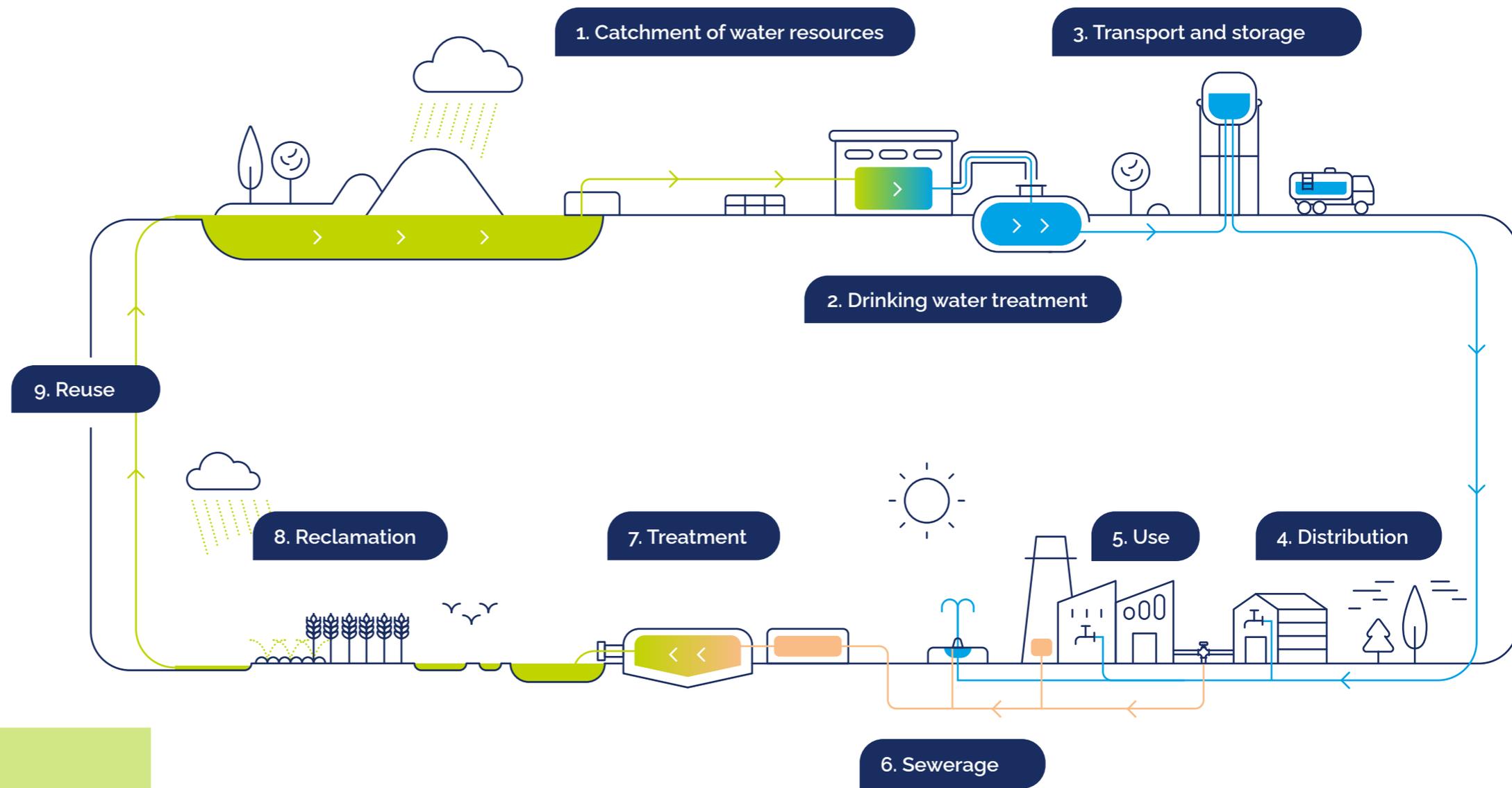
The current water situation in Catalonia, with periods of irregular rainfall and limited water reserves in the inland basins, and the drought situation of recent months, as well as the growing demand for water for domestic, agricultural and industrial purposes, **makes us value the reclamation and reuse of water as the best sustainable alternatives for guaranteeing drinking water supplies.**



(2-6)

We manage the integrated water cycle

Our public-private management model, with which we bring this safe, healthy water to almost three million people in the Barcelona Metropolitan Area is a leader in international terms.



Aigües de Barcelona is committed to reclaimed and reused water

USES

- Environmental
- Urban and recreational (watering in streets, parks, etc.)
- Agricultural
- Industrial

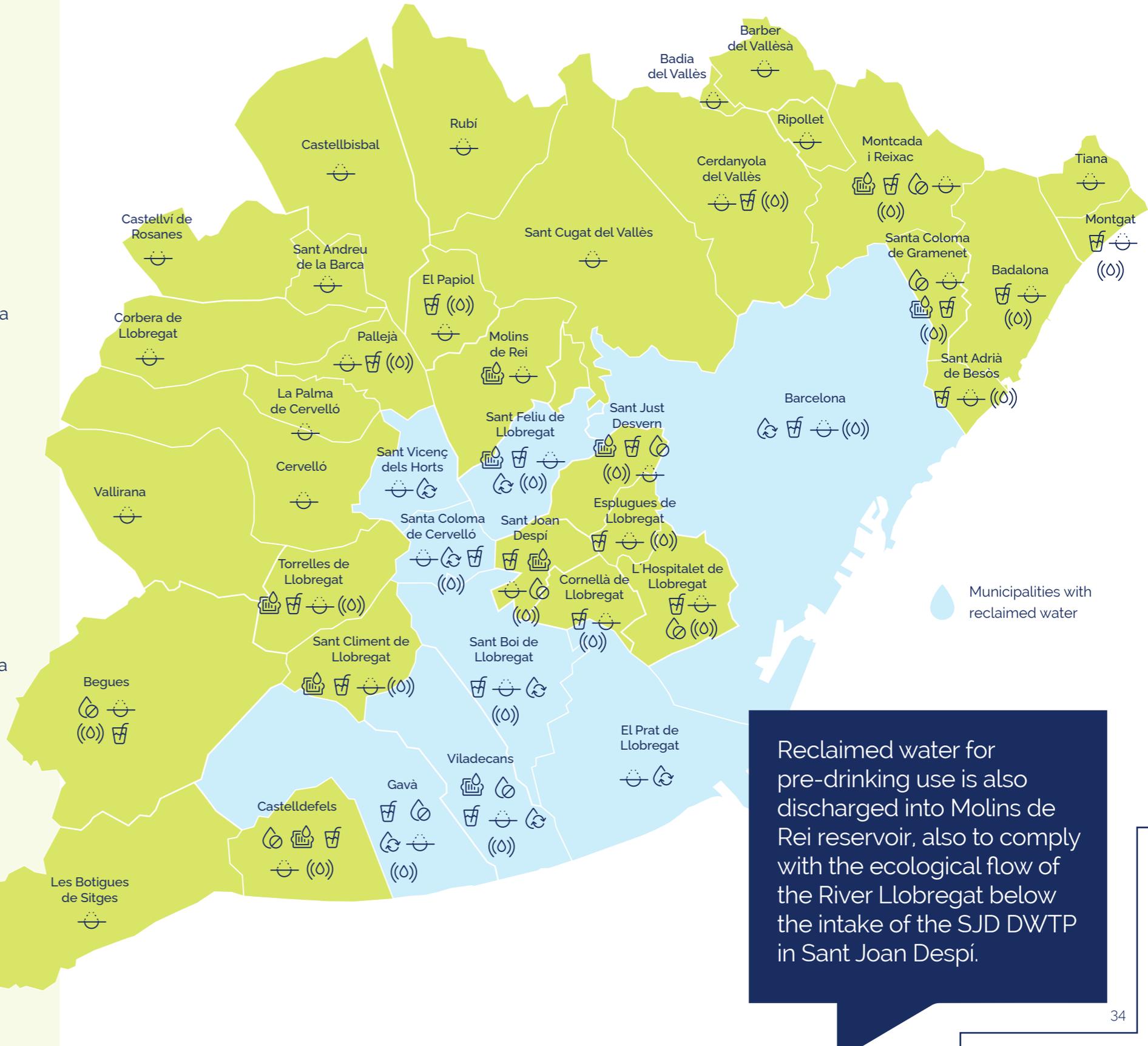


Activity: management and service

(2-6)

At Aigües de Barcelona we supply water to nearly three million people in the city of Barcelona and its metropolitan area.

Drinking water		<p>23 municipalities</p> <p>2,928,724 inhabitants served</p> <p>189 hm³ volume of water delivered via the mains</p> <p>6 number of DWTPs operated by Aigües de Barcelona</p> <p>4,722.87 kilometres of network</p> <p>83 number of tanks</p> <p>73 pumping stations</p> <p>129 regulating valves</p>
Water for non-drinking uses		<p>9 municipalities</p>
Sewerage		<p>10 municipalities</p> <p>425,411 inhabitants served</p> <p>1,179.35 kilometres of network and main sewers</p>
Treated water		<p>40 municipalities*</p> <p>3,399,667 inhabitants served</p> <p>7 number of DWTPs operated by Aigües de Barcelona</p> <p>39 pumping stations</p> <p>4,049,651.76 equivalent Pollutant Load (HE)</p> <p>243.48 hm³ treated water</p>
Reclaimed water		<p>8 municipalities</p> <p>50.30 hm³ volume of reused water</p>
Remote measurement		<p>23 municipalities</p> <p>70% of clients</p>



Reclaimed water for pre-drinking use is also discharged into Molins de Rei reservoir, also to comply with the ecological flow of the River Llobregat below the intake of the SJD DWTP in Sant Joan Despí.

(*) Municipalities that do not belong to the Barcelona Metropolitan Area but that are connected to the network of metropolitan mains sewers, are included.



Catchment ⁽²⁻⁶⁾

A fundamental aspect of water management is the surveillance, monitoring and control of water quantity and quality. At Aigües de Barcelona, we supply nearly 3 million people with resources from different sources (surface, underground and desalinated water).

The current water situation in Catalonia, with periods of irregular rainfall and a severe drought, as well as the growing demand for water for both domestic and industrial purposes, means we are clearly committed to reclamation and reuse as better sustainable alternatives to guarantee future drinking water supplies in the Barcelona Metropolitan Area. Every day, **518 million litres** of drinking water are supplied to Barcelona and its metropolitan area. At Aigües de Barcelona we respond to this need by providing resources from surface sources (rivers and reservoirs), underground sources (aquifers and wells) and, to a lesser extent, marine sources.



Surface sources



Llobregat river basin: the water taken from this source has a high level of mineralisation and contains organic and inorganic micropollutants. It is transformed into drinking water with intensive and sophisticated treatment at the drinking water treatment plants (DWTPs) in Sant Joan Despí and Abrera, it is transformed into drinking water.

Ter river basin: the water goes through drinking water treatment at the Cardedeu DWTP. It has moderate salt concentration, a slight presence of bacteria and little organic pollution because of the natural self-purification that occurs in the reservoirs.

Underground sources



Besòs treatment station: we collect water from this river from a small aquifer. It is made drinkable at the Besòs DWTP using innovative nanofiltration and reverse osmosis techniques, the most suitable for treating this type of underground water with a high content of salts and the presence of organic pollution.

Llobregat delta aquifer: the water captured from this aquifer is made drinkable at the Sant Joan Despí DWTP, where state-of-the-art treatments and technologies are applied, such as ozone, activated carbon or reverse osmosis, ensuring unbeatable quality. This plant also applies other innovative processes to manage waste sludge, improve energy efficiency and prevent waste generation.

La Llagosta treatment plant: aquifer flows from the La Llagosta tank are treated by applying a reverse osmosis filtration stage combined with a stripping stage. This DWTP is considered a contingency facility for situations of shortage. It had to be started up at the beginning of October 2022 to cover the lack of water volume due to the drought.

Marine sources



Installation (ATL) of the Llobregat Sea Water Treatment Plant (SWTP): In order to be able to respond to demand for water at times of low reserves in the reservoirs, a seawater desalination process is carried out at this facility. Its intake increases in stages when the levels of the reservoirs are reduced, reaching full capacity when the reservoir reserves of the Ter-Llobregat system fall below 40%.

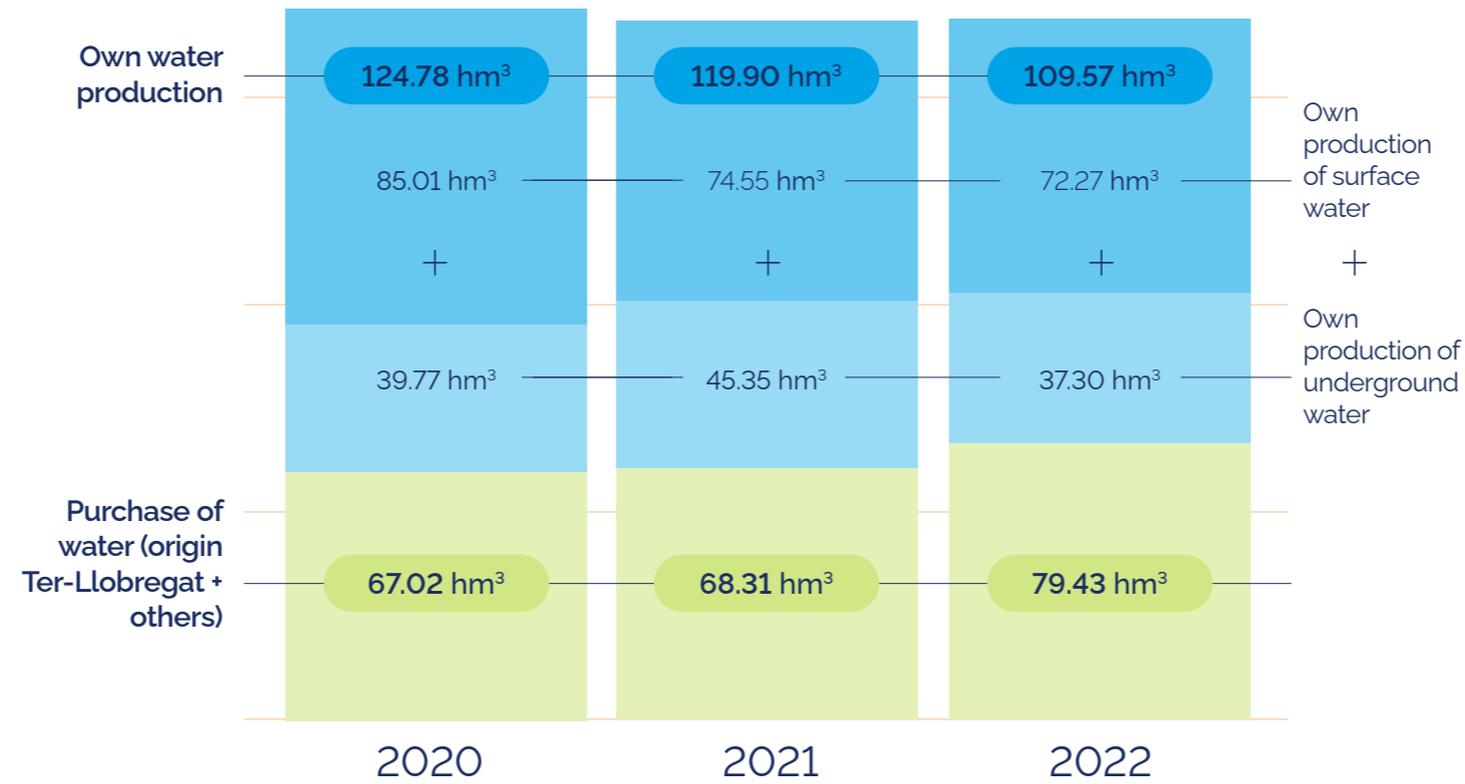


Drinking water treatment (2-6)

The water that reaches the drinking water treatment plants that supply drinking water to the metropolitan area of Barcelona (Sant Joan Despí, Central Besòs, El Papiol, La Llagosta and the double plant at Les Estrelles), has a highly variable chemical composition and must be treated with sophisticated techniques.

(303-3)

Water managed





(2-6)

Transport and storage

Once the water has been made drinkable, we distribute it in the necessary quantity so that it is received with sufficient pressure 24 hours a day, 365 days a year. Transport is carried out via an extensive distribution network and pumping stations. For storage, we use large tanks at different high points around the region. However, the efficiency of the network also becomes a key aspect of ensuring water resources are managed as responsibly as we can achieve and waste is prevented as much as possible.



But where does the other **16.22%** go?

Real losses: **7.71%**

These are due to failures and small imperfections detectable only by an inspection of the network.

Apparent losses: **5.85%**

These correspond to a lack of accuracy in meters or to fraud and illegal consumption.

Uncategorised losses: **2.60%**

Consumption deriving from network operation: **0.06%**

This corresponds to consumption deriving from the operation of the network (cleaning and disinfection of pipes and cleaning of tanks).



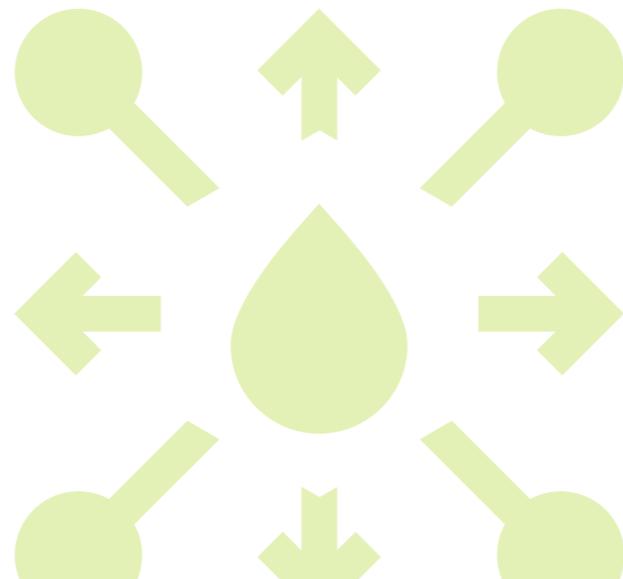


(2-6)

Smart distribution

To optimise water distribution and ensure responsible management of its integrated cycle, we have the Operational Control Centre, which monitors the key supply service parameters uninterruptedly, 365 days a year. Quality control is carried out at all stages of the integrated water cycle, from collection to the moment it is provided to homes with full health guarantees.

We optimise the water efficiency of the network and reduce losses thanks to a specific annual programme that includes several lines of action, such as the early diagnosis of leaks through the information provided by sectorisation, the application of models for prioritising network renewal actions and the installation of consumption measurement elements.

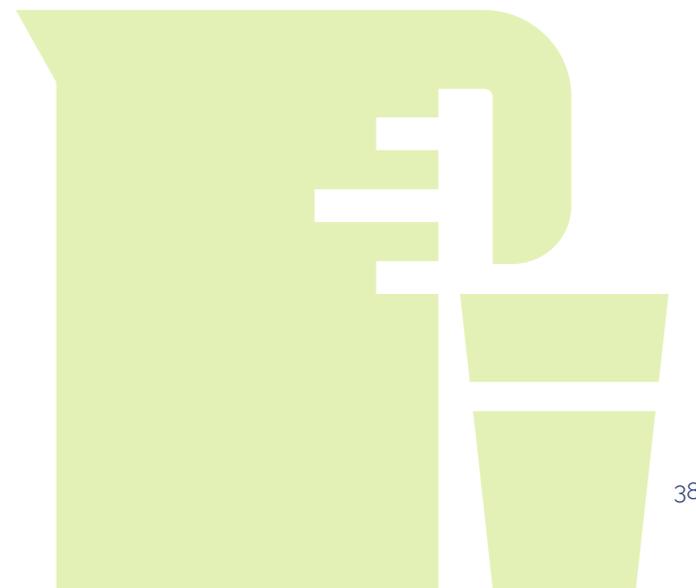


Domestic consumption

Regardless of its origin or the process applied, the water that reaches homes far exceeds the strictest health regulations laid down by the World Health Organization, the European Union and the Spanish and local health authorities.



* Per person per day in the 23 metropolitan municipalities where Aigües de Barcelona manages the service.





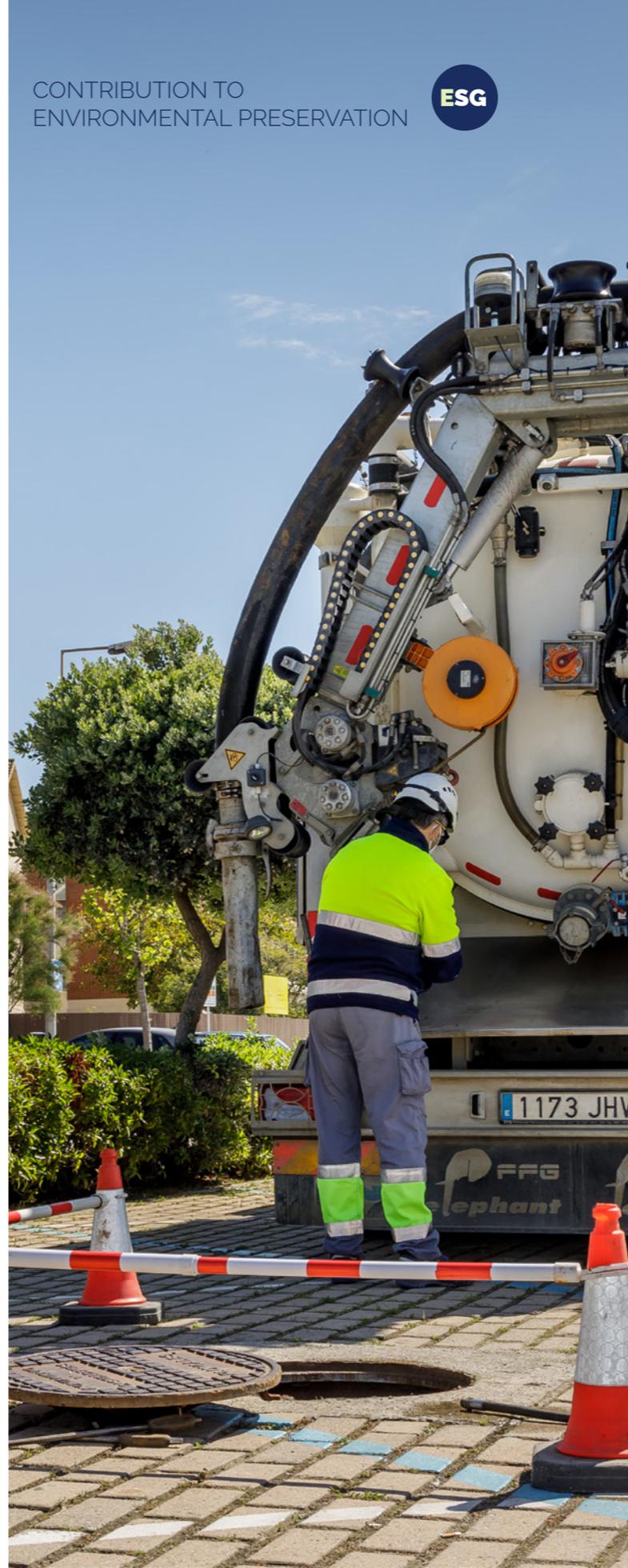
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Sewerage

The wastewater from the thousands of consumption points ends up in the sewerage network, where rainwater is also collected. This network takes the water to the treatment plants.

Treatment

This consists of removing impurities and waste from the water used. It is the step to returning it to the natural environment or send it for reclamation treatment and subsequent reuse.



Reuse for various purposes or return to the natural environment

Reclaiming water means subjecting it to a new treatment so it can be reused following a circular model. Once reclaimed, the water can be returned in optimal conditions to rivers and aquifers to begin the catchment cycle again or supplied directly to industry, cities and agriculture for different uses.





Efficient water management

In order to carry out excellent water management we are committed to:

- **Efficient, sustainable management**, looking for innovative and alternative sources of income and make people aware of the need for responsible consumption.
- Working to have an efficient network and to **reduce the volume of leaks**.
- **Guaranteeing and enhancing water quality**, protecting bodies of water and making progress in the overall management of water resources.

It is also necessary to carry out the proper planning, implementation and operation of critical water infrastructures with the aim of adapting integrated water cycle infrastructures and anticipating the consequences of climate change. Only in this way can proper management of water resources, continuity of service and resilience of systems be guaranteed.

In recent years, the mix between the water from the Llobregat and Ter basins has been altered, trying **to maximise the use of the sources closest to the metropolitan area**. During 2022, with the entry into force of the state of pre-alert due to drought in February and the declaration of a state of alert on 22 November given the drop in reserves in the reservoirs of the Ter-Llobregat basin, resources have been exploited in coordination with the ACA, in line with the guidelines for the Ter-Llobregat network, to ensure

current and future demand is met.

At the end of 2021, authorisation was received from the authorities to resume the deep recharge of the Llobregat aquifer, taking advantage of surface surpluses from the Llobregat river. Once pretreated as far as the sand filters, this can be injected into the aquifer to guarantee its strategic reserves. **In 2022, a total of 538,816 m³ of water have been injected into the Llobregat aquifer.**

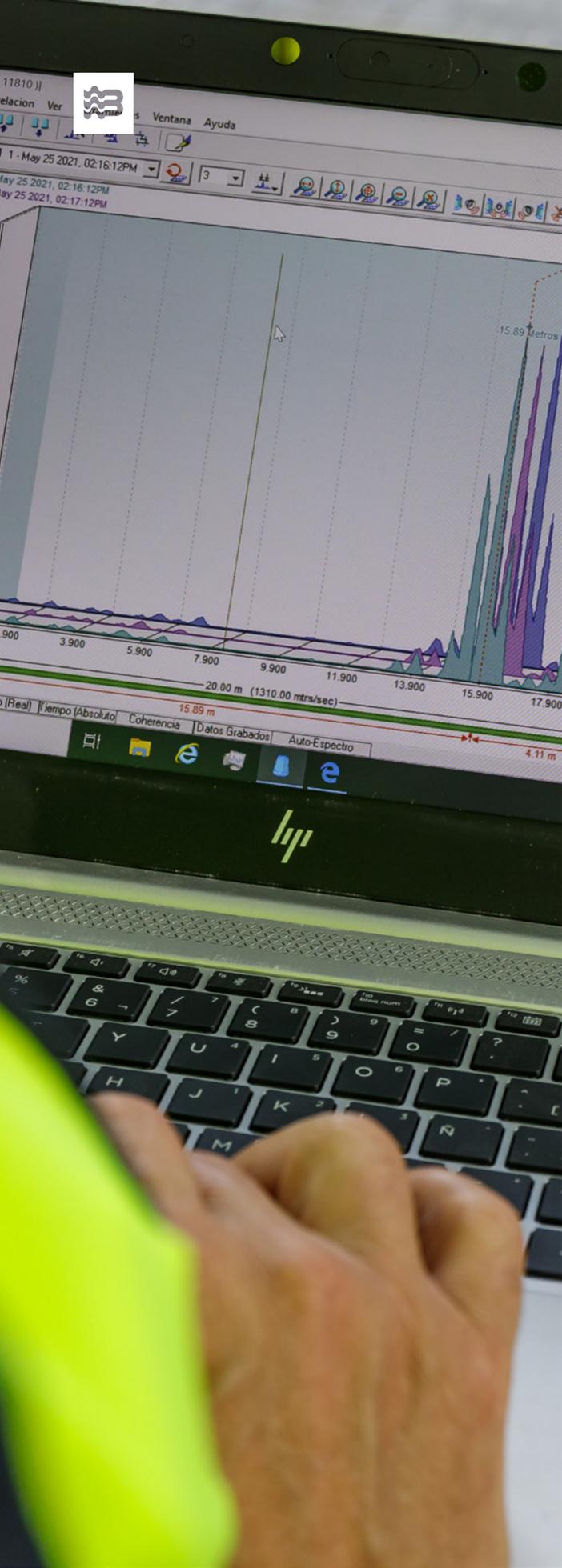
It should be noted that the **Sant Joan Despí DWTP is one of the most resilient drinking water treatment plants anywhere in Europe**. The treatment carried out there is quite complete and, in basic terms, can be summarised as conventional physicochemical pretreatment consisting of capture, de-sanding, flocculation-settlement and sand filtration, as well as two post-treatments complementary to one other. The versatility of **this treatment has made it possible to deal with many episodes of pollution** that arise increasingly frequently, largely due to the increase in torrential rains.

Likewise, the **efficiency of the network** also becomes a key aspect to ensure that the water resource is managed in the most responsible way possible and that waste is prevented as much as possible.

In this sense, Aigües de Barcelona is promoting different initiatives to reduce water losses in the network. The most important are the following:

- » **The T20 quiet networks project:** as the efficiency of the network can be affected, among other things, by failures, and these are due, among other factors, to the stress caused to the network by pressure fluctuations and sudden flow changes that can generate fatigue in the pipes, this project aims to reduce pressure fluctuations in the network, improve regulation and mitigate sudden transfers. For the moment, it has already been applied in 38% of the network.
- » **Optimisation of the parameterisation and consignment strategy of control points**, depending on the demand profile and the type of day.
- » **Confirmation of the functions of a new platform to control closure manoeuvres.** This tool allows you to have better control of the elements of the network involved in a manoeuvre, comparing the elements involved at the beginning and end of the manoeuvre and automatically generating a warning if there is an inconsistency in the state of the elements once it is over. The main advantage is that this allows us to ensure we do not leave a valve or discharge open, ensuring the integrity of the hydraulic sectors and their performance.
- » Implementation of a **new strategy to search for leaks in the distribution network with the incorporation of pre-location equipment** based on **remote communication acoustic sensors**. Consumption patterns can be analysed using state-of-the-art sensors, maximising the probability of detecting leaks in a section of the network.
- » **Inspection pilot test with Xylem's smartball technology to search for leaks in the supply network.** The technology has been tested on a transport pipe in a section of approximately 5 km, with a diameter of 800 and 900 mm, between the municipalities of L'Hospitalet de Llobregat and Cornellà. This technology allows the detection of leaks and the assessment of the state of water pipes to reduce unrecorded water costs and to avoid the unnecessary replacement of pipes in good condition.





Digitisation of operations and hydraulic efficiency

One of the current global concerns is climate change. For this reason, Aigües de Barcelona wants to **focus on respect for the planet and cities, on the resources we use and, above all, on how we use them.** This climate battle should bring us closer to water efficiency and here we are committed to **digitising operations** to gain time and be more effective.



During 2022, Aigües de Barcelona has promoted the Dinapsis Barcelona centre to achieve the company's digital transformation through the intelligent use of data to provide firm support for decision-making, contributing to creating more resilient, sustainable, smarter cities and preserving the health of people, the environment and cities.

The Dinapsis d'Aigües de Barcelona has an operational hub, consisting of a planning centre, a pool of experts aimed at centralising decision-making and a control centre, a suite of digital services and a space for co-creation and alliances aimed at **promoting innovation to generate future solutions to the main social and environmental challenges.**

This new centre is part of the network of digital transformation hubs for water management, environmental health and ecological transition, promoted by Agbar. In short, **Dinapsis is a strategic platform to promote digital transformation by offering collaboration and innovative solutions to administrations, industries and citizens** to achieve more sustainable territories.





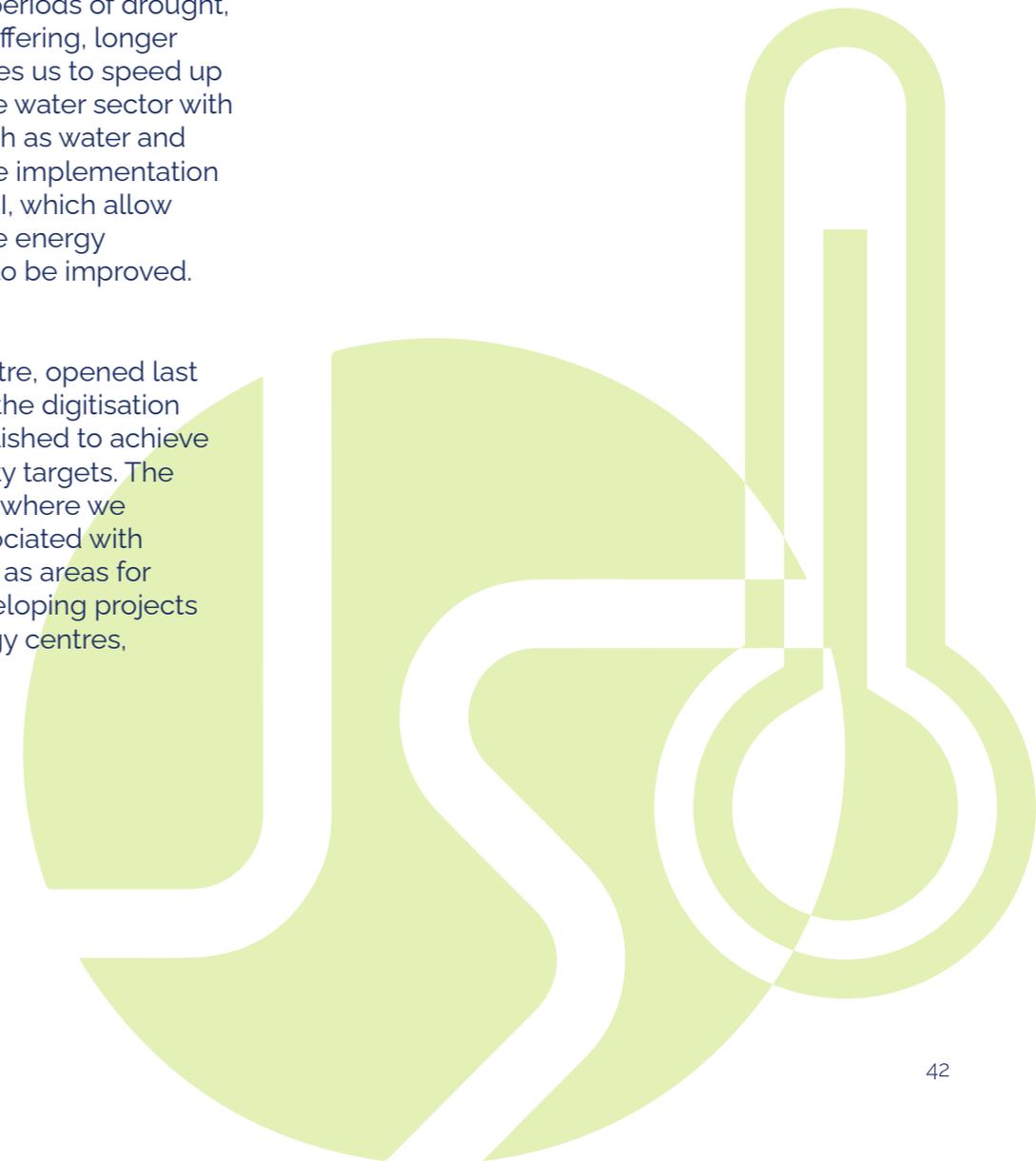
Laura Garrote
Director of Digitisation and
Operational Excellence at
Aigües de Barcelona



Laura Garrote, Director of Digitisation and Operational Excellence at Aigües de Barcelona

"In Barcelona and its metropolitan area we are in a situation of constant water stress aggravated by the effects of climate change, making periods of drought, such as the one we are currently suffering, longer and more intense. This context forces us to speed up digital transformation projects in the water sector with the aim of improving processes such as water and energy efficiency and promoting the implementation of tools and technologies such as AI, which allow water losses to be detected and the energy consumption ratios at our facilities to be improved.

Aigües de Barcelona's Dinapsis centre, opened last July, provides practical support for the digitisation and water resilience strategy established to achieve some of the company's sustainability targets. The centre has many operational areas, where we incorporate data management associated with improving decision-making, as well as areas for innovation and transformation, developing projects in cooperation with other technology centres, universities and public authorities."





A resilience strategy

ESG

ENVIRONMENTAL

- Reclaimed water

Prevention, savings and efficiency, along with reuse, are the main strategies for adapting to the climate and environmental emergency.



Aigües de Barcelona wants to contribute to the resilience of cities by promoting **sustainable urban solutions**, such as reclaimed water. With this, we focus on respect for the planet and for cities, on the resources we use and, above all, on how we use them.

In order to adapt the infrastructures of the integrated water cycle and anticipate the consequences of climate change, we need to **properly plan, implement and operate critical water infrastructures**.

The reuse of treated water is the key to the integrated water cycle, closing the circle. **Reclaimed water is strategic for improving resilience during droughts**, which is why we are pushing ahead to consolidate it, year by year.

During 2022, **the volume of reclaimed water in the metropolitan area has increased by 32.4%**. Its main uses are environmental, agricultural and recreational.

Uses of reclaimed water (m ³)	2020	2021	2022
Environmental	12,153,021	37,734,532	45,046,355
Agricultural	142,000	152,065	5,115,499
Recreational	51,233	102,200	139,064
Total	12,346,254	37,988,797	50,300,918





Uses of reclaimed water:

50.30 hm³

89.5

% Environmental use

10.2

% Agricultural use

0.3

% Recreational use

Pere Verger, responsible for Climate Action projects

"We know that periods with a shortage of precipitation will be increasingly frequent and prolonged, and that it will rain less, but more intensely. We live in a situation of permanent water stress. The Mediterranean basin is one of the areas most affected by climate change. The ACA estimates a 22% decrease in water availability on the Catalan coast by 2050. We must bear in mind that in Catalonia the estimated uses of water are: 73% for agriculture, 9% for industry and 18% for domestic consumption.

In addition, in the metropolitan area, 92% of water resources come from sources exposed to the weather and 24% come from the Ter. The current estimate of the metropolitan water deficit is around 60 hm³ and it will increase to 190 hm³ in the medium to long term. This is a strategic challenge that requires the deployment of new, more sustainable and resilient management models for natural resources, starting with water, a basic element for life. At Aigües de Barcelona we are in no doubt that the most sustainable and resilient way to adapt to the effects of climate change is a commitment to reclaiming water so it can be reused.

First of all, reusing reclaimed water makes it easier not to depend only on environmental and climatic conditions to ensure access to water. It also helps with the preservation of the ecological state of rivers and aquifers and the regeneration of ecosystems and the biodiversity they contain. Finally, reclaimed water is local, accessible and stable water that makes sustainable and environmentally responsible management possible."

Pere Verger
Responsible for Climate Action projects





(416-1)

Water under control

Aigües de Barcelona has carried out all the health checks established by Royal Decree 140/2003 in all the municipalities where it operates – and additional ones, so that it exceeds the standards laid down by the applicable regulations – and it also achieved early compliance with the requirements of the future transposition of Directive (EU) 2020/2184 on the Quality of Drinking Water into Spanish legislation.²

Additionally, on a voluntary basis, the company has ISO 22000 certification for food safety management systems, which gives its water health guarantees the same as any other food. In 2009, Aigües de Barcelona was a pioneer in obtaining this certification for water supply.

² The new regulations were transposed in Spain at the beginning of 2023.



Aigües de Barcelona has a **laboratory accredited to the ISO 17025** standard of general competence requirements for testing and calibration laboratories – the highest international standard for technical competence at analysis laboratories.

The Aigües de Barcelona laboratory also has a team of specialists in water tasting (the only one in Spain and one of very few in the world) who carry out specific studies on the taste and smell of water to monitor and improve them.

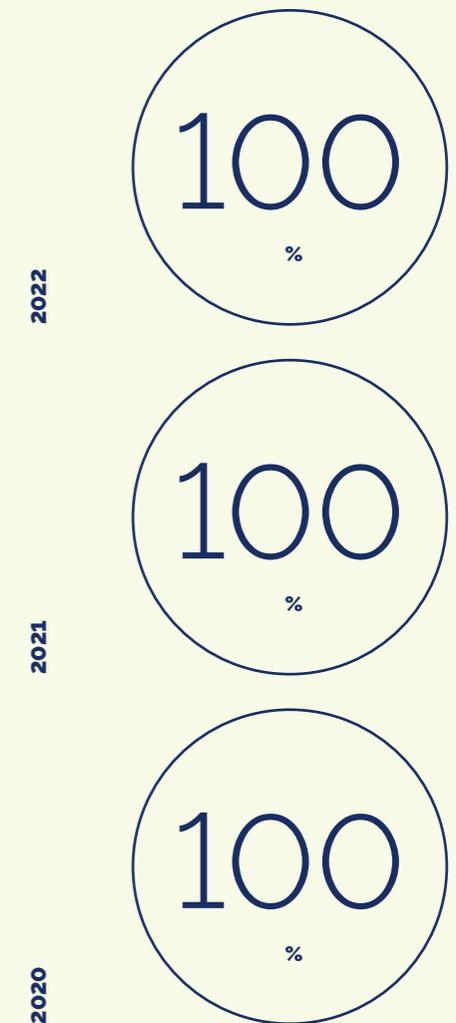
The taste and smell of the water that reaches household taps is determined by two factors: its origin, which depends on the type of minerals contained in the river through which it flows and the level of chlorine present. The origin depends on the river in question. The water from the Llobregat is highly mineralised because the river flows through a saline basin. As a natural flavour enhancer, salt accentuates the taste of chlorine. On the other hand, the water from the Ter river basin has moderate salt concentration and is rich in calcium and bicarbonates, substances that are more pleasant to taste.

However, **the taste and smell of tap water are improving thanks to advanced treatment techniques that we carry out at Aigües de Barcelona**, such as reverse osmosis.



Level of compliance with parameters relevant to health

Compliance with parameters relevant to health





(416-1)

Level of compliance with indicator parameters (no health impact)	2020	2021	2022
Physical and chemical water quality: compliant with physical and chemical targets / total physical and chemical targets for water quality control · (100)	99.97%	99.99%	99.99%
Microbiological water quality: compliant with microbiological targets / total microbiological targets for water quality control · (100)	99.79%	99.79%	99.77%

Checks carried out	2020	2021	2022
Distribution and transport network (laboratory)	126,315	150,955	136,085
Distribution and transport network (inline equipment)	270,912	270,582	277,778
Total distribution and transport network	397,227	421,537	413,863
Treatment (WWTPs)	78,501	97,108	99,759
Llobregat basin	95,286	98,667	94,435
Number of inline analysers in the network	215	219	219





Most important actions

(416-1)

ADAPTATION TO THE FUTURE EUROPEAN DRINKING WATER DIRECTIVE



In December 2020, the new Drinking Water Quality Directive (EU) 2020/2184 was approved. For years, Aigües de Barcelona has been working to implement the different innovations (new requirements), even before they were legally required. In addition, ISO 17025 accreditation was obtained in 2022 for new analysis methodologies for PFAS (expanded with new compounds) and phenol compounds (bisphenol A and nonylphenol).

To adapt the treatment infrastructures to the new regulatory requirements, work has also been done to install a potassium permanganate dosing system in the pretreatment section of the Sant Joan Despí WWTP and the plan to improve the existing treatment at Les Estrelles wells has been presented to the ACA.

A working group was also set up to implement the public information requirements contained in the draft Royal Decree transposing the Directive. At the time this report was prepared, the national transposition has already been published in the BOE in the form of *Royal Decree 3/2023, of 10 January, establishing the technical and health criteria for the quality of drinking water, its monitoring and supply*, which maintains the same requirements.

COVID-19: SARS-COV-2 CONTROL AND VIRUSES IN WATER



The Aigües de Barcelona Laboratory has maintained its monitoring of the presence of the SARS-CoV-2 virus in wastewater using RT-qPCR established the previous year.

The systematic monitoring of the level of the presence of remains of the virus in wastewater has been extended to a total of five sewage treatment plants, in addition to the maintenance of weekly checks for Cornellà and L'Hospitalet municipal councils. Since November, these checks have been extended to all municipalities in the metropolitan area managed by Aigües de Barcelona. This will provide a much more complete and overall view of the behaviour of the pandemic.

In addition, and as part of the research agreement with the University of Barcelona for research and monitoring of viruses in the integrated water cycle, monitoring of SARS-CoV-2 variants has been incorporated. This makes it possible to know about the most common variants circulating at any given time, as well as the appearance and development of new ones.



CLIMATE NEUTRALITY TARGET



ENVIRONMENTAL

- Energy and the mitigation of climate change

The climate emergency is really happening and the Mediterranean basin is one of the worst affected areas. It is estimated that the increase in temperature in this area will be 20% higher than the average for the rest of the planet. **This challenge that requires new, more sustainable and resilient management of natural resources, starting with water, a basic element for life.**

(305-5)

This is an enormous challenge for Catalonia, where the limited capacity of our rivers and the gradual increase in demand are causing a situation of water tension that will increase if responsible consumption is not maintained and if circular, sustainable water management is not carried out.

Faced with this situation, Aigües de Barcelona has set up its Climate Action Division and published its Climate Action Policy in November 2021, taking active leadership in terms of climate action, working with stakeholder groups and the region and setting ambitious targets that respond both to the content of the Paris Agreement and global climate agenda, and to the Climate Action Commitments of the Government of Catalonia.

During 2022, **Aigües de Barcelona has worked in line with its Climate Action Policy to put projects and initiatives into practice in all key areas.**

So much so, that in 2022 **Aigües de Barcelona has been recognised internationally and locally with two awards for its dedication and effort on climate action:**

- Internationally, Aigües de Barcelona has been recognised by the International Water Association (IWA) as a **Climate Smart Utility** for its strategy and actions against the climate emergency in terms of adaptation, mitigation and climate leadership. It has also been classed as one of the ten most inspiring cases of climate action in the world.
- At a local level, Aigües de Barcelona's **Climate Action Hub** has received an award from Barcelona City Council in the 'Best contribution to the SDGs made by a large company' category.

Core action areas



Climate neutrality
Reducing, capturing and compensating for emissions



Adapting to climate change
Resilience and natural capture



Fair transition
Internal and external training and involvement



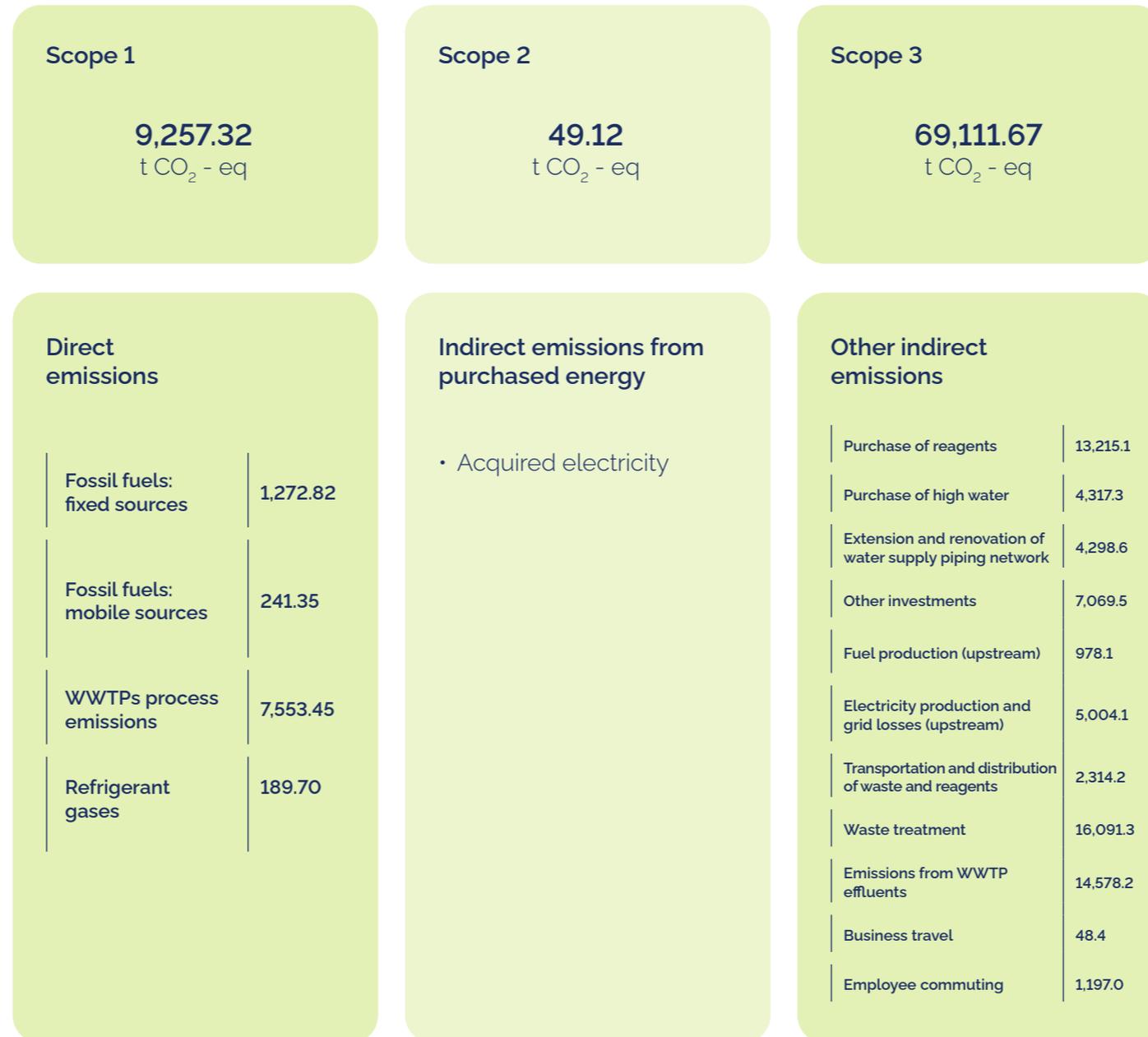
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Carbon footprint by activity

In 2022, Aigües de Barcelona's carbon footprint was 78,418.12 tonnes of CO2 equivalent. It has been audited in accordance with the ISP 14064 standard and the GHG Protocol. The scope and categories included in calculating the carbon footprint are:

During 2022 we have incorporated new categories into the carbon footprint inventory in accordance with the GHG Protocol standard: works and investments, expansion and renovation of the supply network, upstream emissions from the production of fossil fuels and upstream emissions from electricity purchased and losses associated with its transport and distribution. As well as including new categories, in 2022 the method of calculating emissions deriving from the consumption of reagents and some emissions from the wastewater treatment plants (WWTPs) has been perfected.

In 2022 we have worked hard on improving the scope of the carbon footprint inventory and new categories have been incorporated following standard GHG Protocol.



(305-1, 305-2, 305-3, 305-4, 305-5)

It must be highlighted that **11.9% of the company's footprint corresponds to scope 1 and 2** – that is, direct emissions and indirect emissions from purchased energy. The remaining **88.9% corresponds to scope 3** – that is, indirect GHG emissions other than those generated by the production of mains electricity purchased. These emissions are a consequence of the organisation's activities but they originate in GHG sources that belong to or are controlled by other organisations.

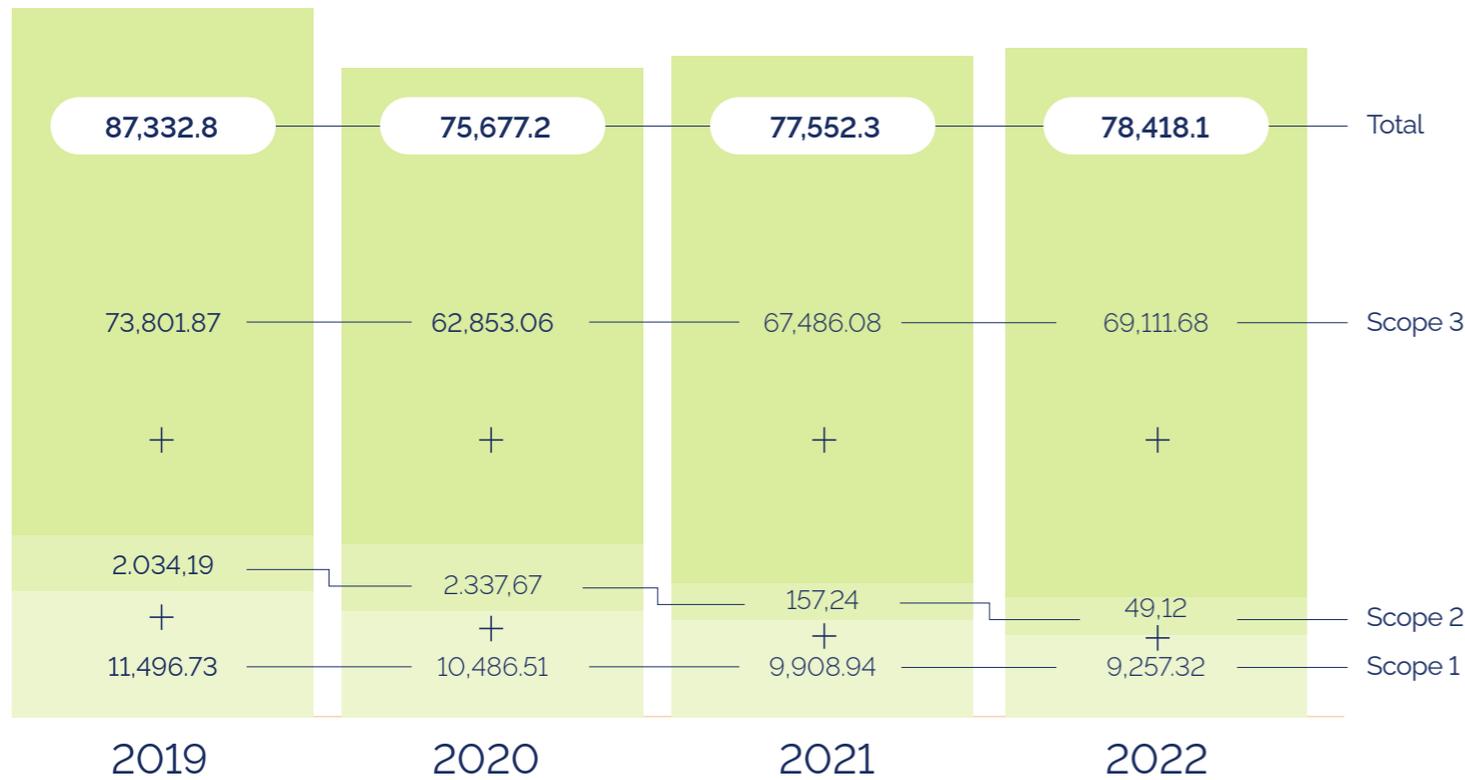
The company's activity is also aimed at reducing direct and indirect emissions, and contributing to preventing GHG emissions by third parties and the region, largely thanks to recovering sludges in agriculture, injecting renewable energy generated at its own facilities into the grid and recovering urban waste.

In 2022, the company has contributed to preventing 14,513 t CO₂eq being emitted by third parties and the region.



According to the recalculation carried out this year, the development of the carbon footprint in the last few years is as follows:

Development of GHG emissions



As can be seen, there is a tendency towards reduction in scopes 1 and 2, where the organisation has full capacity for direct action, but this trend has not yet been activated for the reduction of scope 3

Other factors that have increased the carbon footprint in 2022 have mostly been linked to the current episode of drought:

- Increase in purchasing water, specifically from the El Prat SWTP of +13 hm³ compared to 2021.
- Increase in the production of reclaimed water +12 hm³ compared to 2021.
- Increase in production of the Les Estrelles DWTPs +4 hm³ vs 2021.
- Increase in the flow of treated water at the Besòs WWTP with a small increase in the concentration of total nitrogen at the outflow (from 42.7 to 45.5 ppm).
- Commissioning of the La Llagosta DWTP.

Compared to 2015 (any base of reference with the service regulator) the carbon footprint has been reduced by a total of -101,125.2 t CO₂ eq.: a reduction of **56.3%**. If we consider only scope 1 and 2 emissions, the reduction has been 90.5%, while the scope reduction has been 15.6%.

Compared to 2019 (any base of reference with the service regulator) the carbon footprint has been reduced by a total of 8,914.7 t CO₂ eq.: a reduction of **10.2%**. If we consider only scope 1 and 2 emissions, the reduction has been 31.2%, while the scope reduction has been 6.4%.

Compared to 2021 (any base of reference with the service regulator) the carbon footprint has been reduced by a total of 865.9 t CO₂ eq.: a reduction of **1.1%**. If we consider only scope 1 and 2 emissions, the reduction has been 7.5%, while the scope reduction has been 2.4%.





Roadmap for neutrality and achieving neutrality

Our roadmap envisages a progressive process of achieving climate neutrality with a clear time horizon: the year 2050. The intermediate quantitative targets have been set: to reduce emissions by 55% by 2030, 88% by 2040 and 100% by 2050.

In 2022, the company has committed itself to ensuring the alignment of the roadmap for climate neutrality, established in the company's Climate Action Policy, with the **Science-Based Targets initiative (SBTi) and its NetZero standard.**

Alignment with the SBTi ensures that the roadmap for the neutrality of Aigües de Barcelona includes science-based reduction targets; in other words that its targets are in line with what climate science considers necessary to meet the objectives of the Paris Agreement. This reaffirms that the organisation is working decisively to mitigate climate change.

This international initiative, promoted by CDP, WWF and WRI, already has more than 5,000 affiliated organisations that have established emission reduction targets based on science, seeking to minimise their impact on global warming.

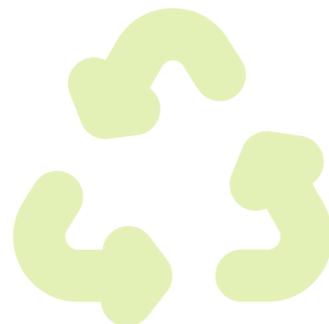
We continue to maintain our route map and work to achieve its aim of reducing GHG emissions by 55% in 2030 compared to 2019, **promoting new projects to drive decarbonisation**, such as:

- Transformation of facilities into regeneration plants with a focus on reducing emissions from the treatment and end-of-life of the waste generated.
- Water reclamation and reuse in the Besòs system
- Protocol to reduce emissions associated with works
- Climate Action Hub to reduce scope 3 emissions associated with the value chain
- Use of biomethane in combustion systems, such as, for example, that of the SJD DWTP, thereby reducing the use of natural gas
- Minimising N2O generation in the WWTPs' biological reactors
- Using potassium permanganate in place of chlorine dioxide at the SJD DWTP

Roadmap to climate neutrality: to reduce emissions by 55% by 2030, 88% by 2040 and 100% by 2050.

We prioritise reducing the generation of GHGs associated with our activity at source. However, due to the nature of our activity a portion of GHG emissions will continue to be generated. For these emission points, we promote technological innovation projects and feasibility studies that allow us to assess the technical, economic and environmental viability of capture and recovery in the urban water cycle and decide where to prioritise its development. Based on these results, Aigües de Barcelona promotes research and innovation projects so that this potential is exploited.

Finally, we understand emissions compensation as a way of neutralising the remaining emissions from our activity that cannot previously be reduced or captured, and we establish that this should be a maximum of 10% of our base year emissions.





Energy transition

Efficient, renewable energy (302-1)

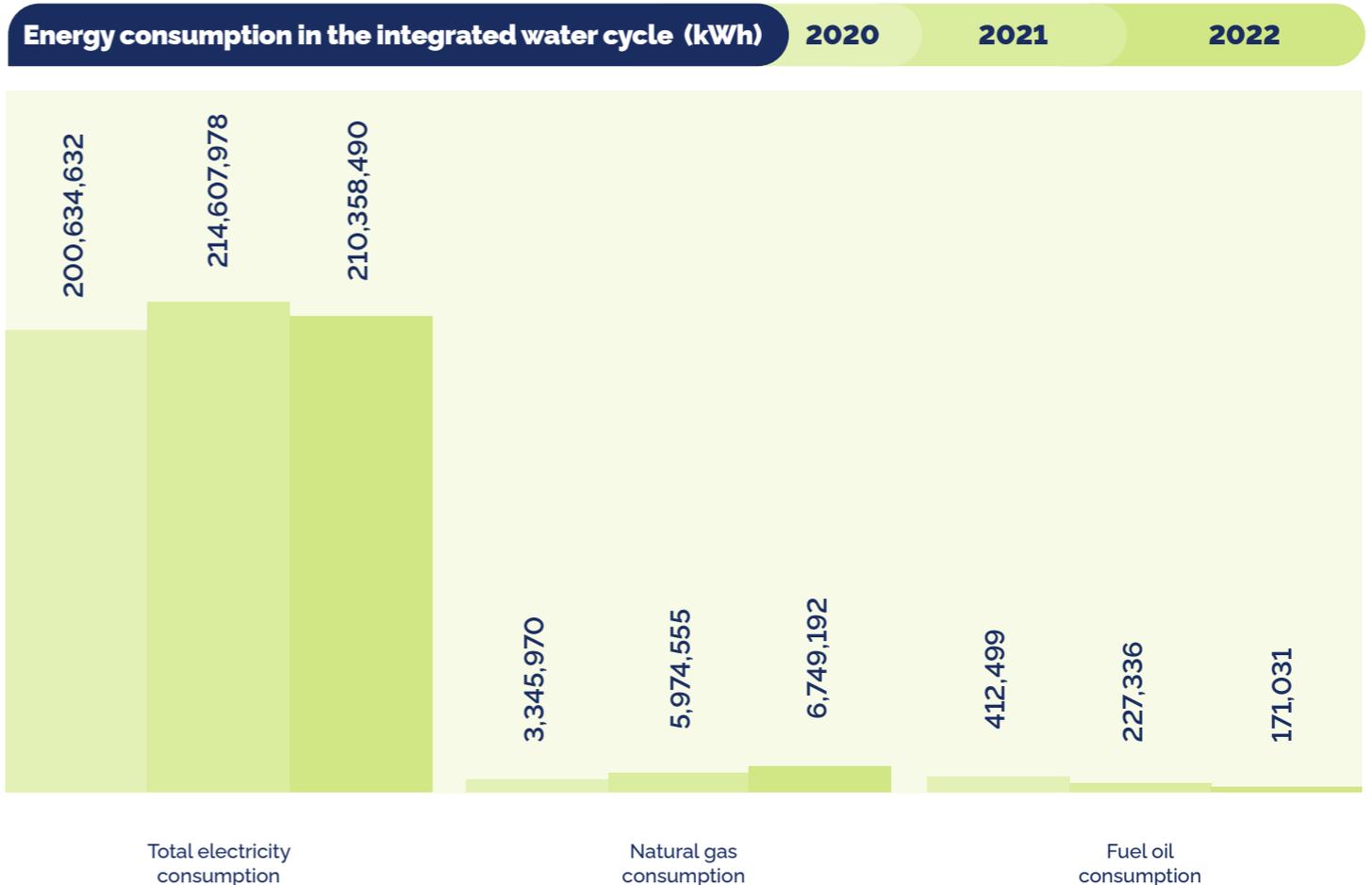
Energy transition is a key element of the decarbonisation of our operations. Firstly, we promote initiatives aimed at improving energy efficiency and, secondly, we have an active commitment to increasing renewable electricity generation at our facilities, making them more energy self-sufficient. At the same time, through the purchase of renewable electricity with Guarantees of Origin, we ensure that the electricity we purchase from the grid comes from renewable sources in order to reduce our impact on the environment.

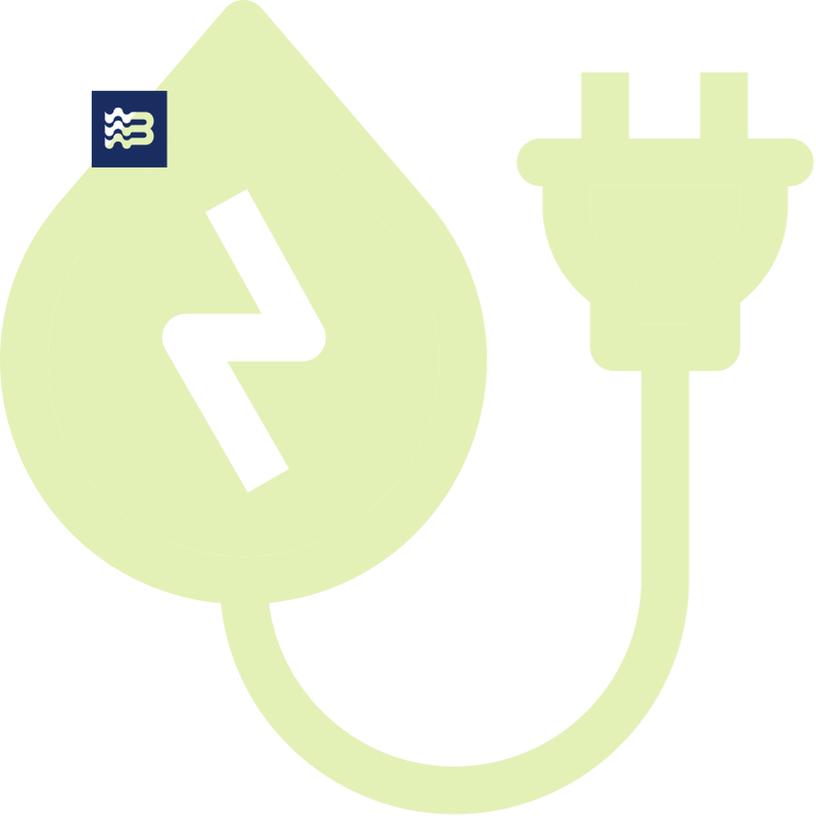
We are committed to producing renewable solar energy with the aim of increasing renewable energy production and energy self-sufficiency and reducing dependence on fossil fuels. Thus, an investment plan has been established that will allow the generation of photovoltaic energy to be increased by 10.4 GWh/year, from 9.74% energy self-sufficiency in 2021 (the year when the solar energy generation installation project began) to 14.6%.

In 2022 this plan has taken shape with the commissioning of seven solar panel generation facilities for our own consumption, with the possibility in some cases of selling surplus energy not consumed in our facilities to the grid. In particular, these are at four wastewater pumping stations, two tanks in the supply network and one of our offices.

We currently have a total of 11 renewable energy production facilities. Specifically, the three Ecofactories have cogeneration using biogas and eight solar panel generation facilities. Additionally, at the end of 2022, a picoturbine has been brought

into operation at the entrance to the Montigalà tank, which will allow the hydraulic use of an increase in pressure of 20 mWG and will power several pieces of equipment at the tank.





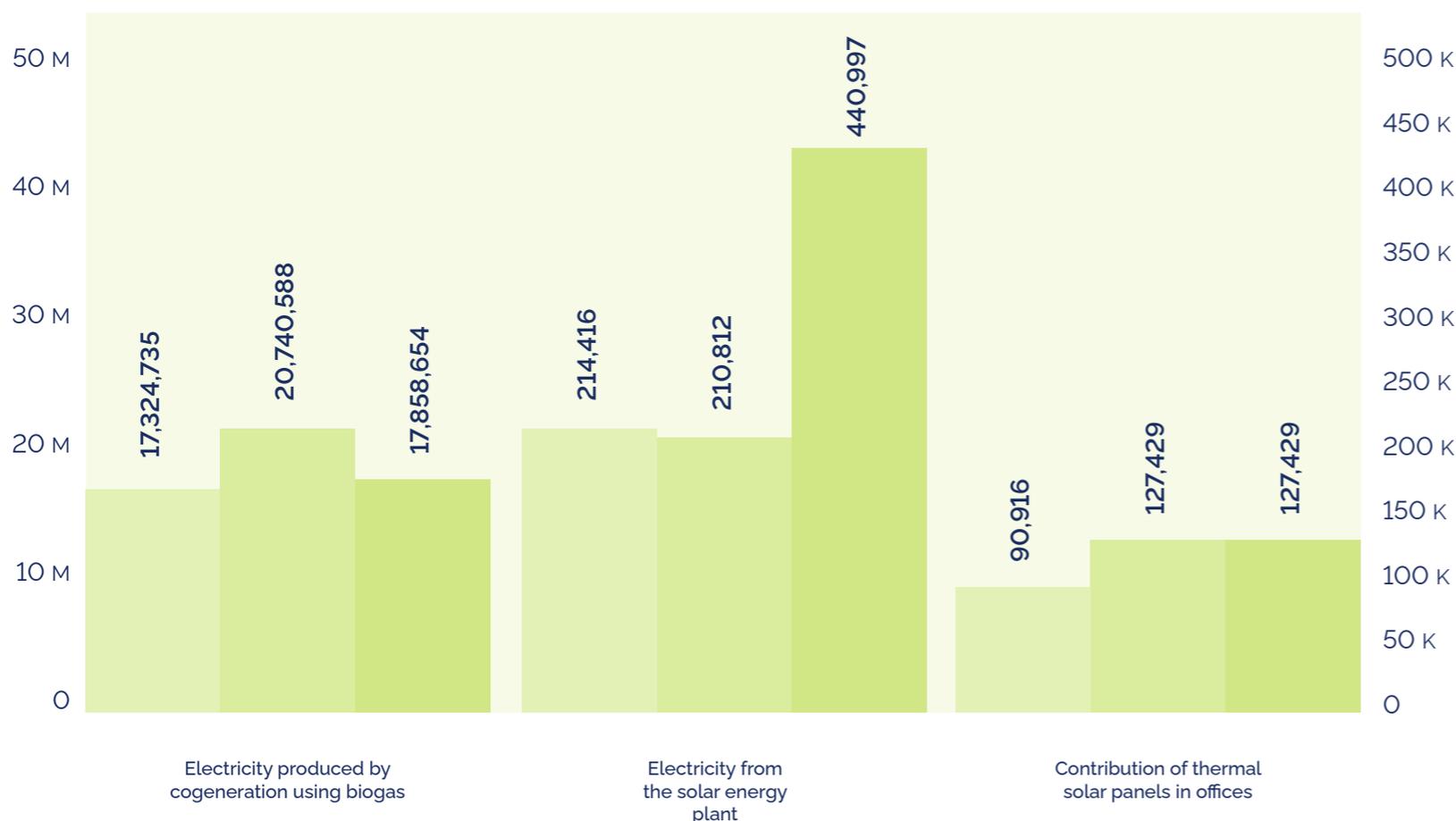
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Energy produced from renewable sources (kWh)

2020

2021

2022



In the operational area at **Aigües de Barcelona**, we work on energy efficiency in our processes and facilities as well as on using renewable energies. In this sense, it should be noted that, since 2011 and in accordance with ISO 50001 standards, the continuous improvement in energy efficiency is supported by various initiatives carried out in different areas of the company. The most important actions carried out at the Aigües de Barcelona facilities during 2022 involving improvements in energy efficiency have been:

- Improvement in the propulsion systems at the Bac de Roda W/WPS (Wastewater Pumping Station), allowing more efficient operation and energy savings.
- Changes in the diffuser membranes and replacement of the blowers at the Vallvidrera WWTP, which have made it possible to adjust the process and improve its energy efficiency.
- Replacement of the blowers at the Begues WWTP.
- Renewal of the generators at the Guinardera I power station.

During 2022, the **FLEXENERGY** Project was carried out. With the collaboration of Cetaqua, this analyses equipment with the potential to adjust energy demands in a process of adapting demand to the future national electricity grid in a scenario of high implementation of renewable energies and flexible operation of the electricity system.

In addition, the management of nitrous oxide (N₂O) emissions generated in the treatment processes has been carried out. The **NITROUS** project, financed by Aigües de Barcelona with the participation of Cetaqua and the university network, seeks to monitor in real time the generation of this gas, which has a high potential for global warming, to define operational ways to reduce generation of it.

Finally, it is worth highlighting the launch, during June and July, of the first pilot test in Spain and southern Europe of the **use of zero emissions electrical machinery in water distribution network improvement and renewal works** in Barcelona. This is an innovative and unique project in Catalonia that will contribute to improving the environmental quality of the city, as it will **cut emissions of smoke and combustion gases and reduce noise during the works**. It is therefore an important step towards a greener and more sustainable Barcelona, while reducing the impact of noise pollution on residents affected by the works.

The pilot test for this project, which is carried out based on the public-private cooperation between Barcelona City Council and Aigües de Barcelona with its collaborating companies (Sorigué and Germans Homs), will serve to obtain a set of data making it possible to assess the technological feasibility of working with electric machines.



Training and involvement

Aigües de Barcelona is more committed than ever to promoting training and involvement concerning climate change, exercising an active leadership role, open with the ecosystem and promoting climate commitments to guarantee that movement towards sustainable models actually happens.

The organisation is determined to move towards climate neutrality and resilience in the region. This is the purpose of the **Aigües de Barcelona Climate Action Hub**: moving towards open neutrality and resilience. This space makes it possible to promote climate action together with related groups, such as, for example, bodies supplying products or services for integrated water cycle operators.



The Hub is a **space for open, multidisciplinary, plural and multidirectional participation to encourage the active involvement of all bodies concerned with the climate emergency**. It is a shared space for commitment, co-development, awareness and debate where best climate action practices, knowledge concerning calculation of the greenhouse gas footprint and effective strategies for reduce it, and trends in the regulatory, strategic and green co-financing environment are shared.

It is therefore a lever for growing together, exchanging knowledge, promoting interaction and developing solutions to new climate and environmental challenges::

- It strengthens climate commitment by offering forms for making it.
- It promotes networked knowledge: among other things, it offers webinars, resources and training content, for example, on the importance of calculation and reducing the carbon footprint.
- It promotes the updating of knowledge on climate action, sharing information on the latest trends in the environment, regulations, and funding programmes.
- It facilitates cooperation with other stakeholder groups, for example, with climate action experts.
- It creates synergies by generating new spaces for cooperation and open innovation in the climate field, and by sharing experiences and good practices.
- It has a virtual work environment for multidirectional relations with other bodies.
- It promotes calculation and the harmonised reporting of the specific GHG footprint associated with the products or services provided.



In 2022, the **Aigües de Barcelona Climate Action Hub has consisted of more than 55 bodies**. At the same time, publicity continues and the option for new members to join remains open to increase the involvement of agents, and consequently, the impact of the resulting actions.



Talent committed to the climate

At Aigües de Barcelona we promote knowledge and training so people and organisations can approach the green transition in a fair way.



We therefore encourage the interest of the organisation's professionals in climate change through training and awareness-raising. Specifically, in 2022 we have carried out the following actions:

WORKSHOPS "UNDERSTANDING FOR CLIMATE ACTION"



206 working people took part in the virtual workshops "We understand to act for the climate" between October 2021 and December 2022. In these, the cause-effect links of climate change were explained and the knowledge required to be able to generate mitigation and adaptation actions was provided.

CLIMATE ZOOM



In 2022 we have deployed this internal initiative with the aim of disseminating pieces of climate knowledge on relevant topics and achievements among working people. The **first climate zoom** was 'The Carbon Footprint', a space where the results of the latest calculation of the carbon footprint for the company and its facilities were explained. In this way, we encourage all areas of the organisation to know their impact and aim to reduce greenhouse gas emissions.

IMPACTAPP



During the year we launched a training and climate awareness challenge in Barcelona Activa's CONNECTIO programme, with the aim of an SME or start-up developing a digital solution to promote the sustainability of working people's personal habits.



Open platforms for climate engagement

We work to promote training, awareness and encourage climate commitment in our surroundings. **Public awareness of the climate emergency is essential**, and we help achieve this through:

- **“Let’s act for the climate” workshops.** In 2022, the organisation has begun the **“Let’s act for the climate” programme to raise awareness and encourage the public to act in the fight against climate change.** The programme includes a cycle of workshops open to the public designed to raise awareness of the importance of dealing with the context of climate emergency, with best practices linked to water, energy and the circular economy. The cycle consists of three blocks: ‘Sustainable water’, ‘Climate change and how to deal with it’ and ‘Energy and the circular economy’. Three workshops have been held in the municipalities of Santa Coloma de Cervelló and Begues.
- **Operació Aigua, exhibition touring various municipalities.** In September 2022, the organisation launched an exhibition to spread **general knowledge and raise awareness about the sustainable use of water.** This itinerant public exhibition focuses on four themes: ‘Water for everyone’, ‘The urban water cycle’, ‘How does water get dirty?’ and ‘How much water do you consume?’ During 2022, the exhibition went to the Fixing the Future Festival and could be seen in the municipalities of Cornellà and Sant Just Desvern.
- An important point of our external awareness-raising work is the **collaboration with the ecosystem to promote the region’s climate engagement.** In 2022, this collaboration has taken the form of:
 - » **The fourth MetròpolisFPLab**, where we launched the challenge of developing a **solution to promote sustainable mobility among the company’s workers.** The winning team drew up a project straddling innovation and climate action, using a smart band and an app that can calculate and promote sustainable mobility among the company’s workforce.
 - » **Fifth Metropolis FPLab4**, where we planned a challenge on **‘How can we reduce water consumption and guarantee a good supply in all areas to deal with the drought?’.** The challenge was proposed in 2022 and schools will be able to develop it during 2023.
 - » **Barcelona Activa challenge: ‘How could we make working people’s habits more sustainable?’** In 2022 we launched the challenge and the selected SME or start-up will start working on it during 2023.
- **Lessons learned sessions.** During 2022 we launched the **Lessons learned initiative, which promotes spaces to spread the knowledge and learning acquired and facilitate the climate action process in our surroundings.**
- **Climate synergies.** This year we have started to promote networking and **exchanges of knowledge with other utilities.**
- **BiObserva cafes.** Several monographs have been carried out throughout the year to give information about the **proper maintenance and placement of the nest boxes.** In addition, the results of the BiObserva Voluntariat 2021 observations have been shared.
- **Regreen – awareness-raising programme about reclaimed water.** During 2022, a compact hydroponic garden for urban environments fed by reclaimed water has been built and launched, with the aim of promoting this water resource among the public, encouraging its use and validating a new usage (urban hydroponics) to cope with the climate emergency.



PRESENT AND FUTURE CHALLENGES



ENVIRONMENTAL

- Adapting to climate change

Experts warn us that climate change is responsible for the increase in the frequency, intensity, duration and territorial impact of adverse weather phenomena, which can lead to unprecedented extreme events. With the help of experts, **Aigües de Barcelona has studied the evolution of climate change and its consequences**, detecting a series of threats as relevant to its activity.

(201-2)

Aigües de Barcelona is drawing up a context study based on the PESTEL methodology, in which the SWOT analysis tool is used to determine the organisation's main weaknesses, threats, strengths and opportunities.

In relation to climate change, we have identified the following external threats and opportunities:

Threats



The scarcity of water resources, which has consequences for the availability and quality of water, the increase in desertification, changes to ecosystems and wetlands, increased tensions between sectors for the use of water (energy, irrigation, domestic, industry, etc.).



Because of their intensity, these atmospheric events can cause serious damage and significantly damage the service in very localised areas.

Opportunities



Alignment and positioning with regard to public policies and catalytic commitments for more sustainable cities, seeking the involvement and action of citizens (air quality, environmental quality, shared use of public spaces, conservation and creation of biodiversity, the circular economy, transparency, etc.).



Uses of reclaimed water: water shortage situations, levers in the European and Spanish circular economy strategy, the climate emergency, etc.



Positive climate impact in reducing and optimising energy by taking advantage of the operational processes of the integrated water cycle (intensive in energy consumption) and energy transition (renewables and self-consumption).

Prevention, water saving, efficiency and reuse are Aigües de Barcelona's main strategies to adapt to the changes the climate is undergoing. **The company wants to contribute to the resilience of cities by promoting sustainable urban solutions**, such as reclaimed water.

Guided, moreover, by the criteria of innovation, updating and diligence, in 2022 Aigües de Barcelona has drawn up a preliminary study to examine the **future implementation of the recommendations of the Task Force on Climate-Related Financial Disclosure** (TCFD) concerning the specific management of the risks and opportunities arising from climate change.



A period of severe drought

At the beginning of 2022, the Catalan Water Agency declared a state of pre-alert due to drought in the Ter-Llobregat reservoir operational unit, as it was below 60% of the water reserves it can store, representing a volume of 367 hm³. These reservoirs are the essential supply source for water supply in Barcelona and its metropolitan area.

The persistent lack of precipitation in the following months and the **consequent decrease in reserves in the reservoirs of the various internal river basins of Catalonia led to the ACA decreeing, on 22 November 2022, a state of drought alert in several operation units including the Ter-Llobregat reservoirs, which were, at the time, below 35% of their maximum capacity, with a reserve of 210 hm³. At the end of 2022, the situation had not improved, and the reserves of the Ter-Llobregat system were at 31%.**



Having the Llobregat desalination plant, which came into operation in 2009, has made it possible to cope with the 2022 drought in a different way, as this has become an important resource to be able to contain water reserves in the reservoirs of the Ter and Llobregat river basins, contributing more than 50 hm³ to the supply system throughout the year. At the same time, at Aigües de Barcelona we are firmly committed to reclaimed water as an essential resource for coping with water shortages. This is why we have been anticipating this situation for a long time now through actions, including promoting water reclamation at the three WRPs (Baix Llobregat, Gavà and Sant Feliu), the metropolitan master plan for reclaimed water, the boost of 1,200 litres per second of reclaimed water in the Llobregat river at Molins de Rei, PERTE for digitisation and water resilience, the opening of the La Llagosta DWTP and the adaptation of Rec Comtal.

Reclaimed water has been key to avoiding supply restrictions.

We can already say that we are in the middle of the worst drought episode of the last 50 years, not only because of the high temperatures and continued absence of rain, but also because of the lack of public funding in infrastructure need to contribute to the resilience of the region's water supply since the last drought episode in 2008.



Actions carried out and in progress

Llobregat sector

For many decades, the vulnerability of the Llobregat aquifer to the agricultural and, above all, industrial activity carried out in the Baix Llobregat region has meant we have had to be attentive and vigilant to prevent any kind of isolated incident or diffuse pollution from contaminating the groundwater. If, for any reason, a pollution episode cannot be stopped, it must be contained using the stages of the Sant Joan Despí DWTP treatment process. This achieves maximum safety in terms of health quality, as well as maximum possible use of the resource, preventing waste. Recent episodes of detection of compounds used as fuel additives in the water of the aquifer have meant that we are replacing the activated carbon filter beds in the SWTP with completely new carbon ones in order to have the maximum adsorption capacity to eliminate these compounds.

Reclaimed water

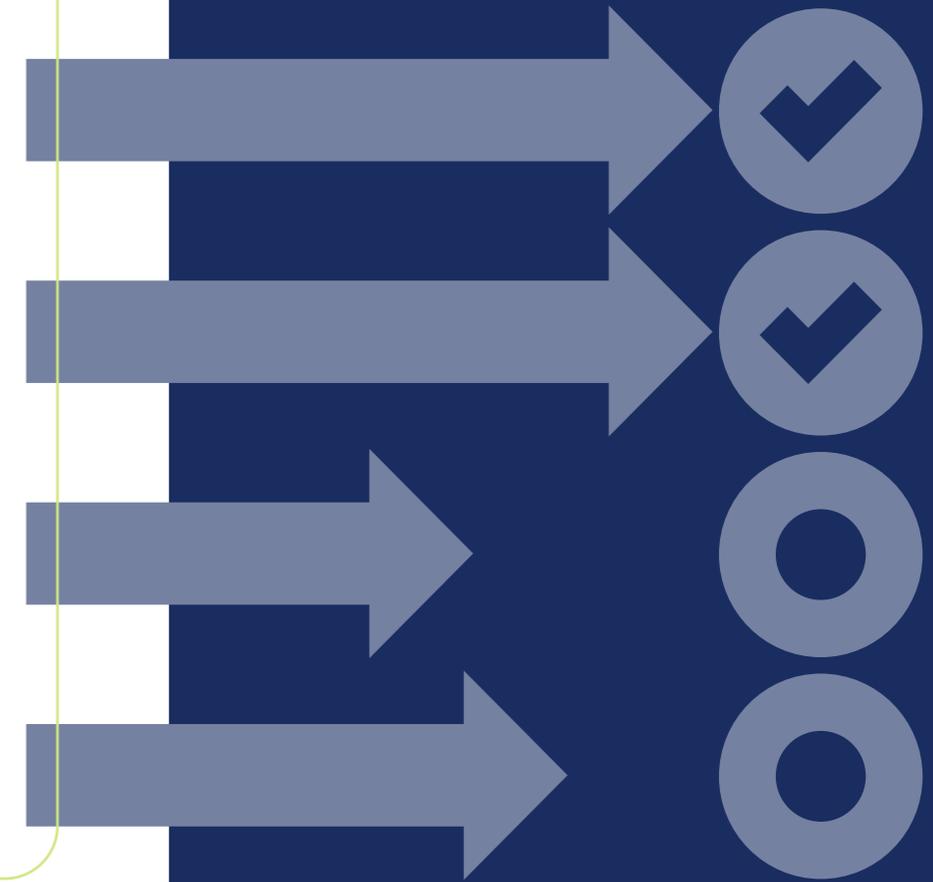
This deserves particular attention in the Llobregat sector as we have a reclaimed water resource within our reach. The reuse of treated water is the key to the integrated water cycle, closing the circle. Reclaimed water is strategic for improving resilience in periods of drought, which is why we are pushing ahead to consolidate it year by year. At Aigües de Barcelona, we consider that reuse should be a permanent option, as happens in countries highly advanced in water resource maintenance, rather than being used only sporadically. The use of reclaimed water helps guarantee the drinking water supply.

Besòs sector

During the pre-alert situation, underground water resources and associated treatments have been recovered, such as the La Llagosta Drinking Water Treatment Plant, which is fed by the waters of the Cubeta de la Llagosta aquifer via the Donadeu and Montcada Regants wells, which have been out of operation under normal hydrological conditions. This DWTP has a reverse osmosis treatment system and stripping columns to remove volatile compounds. It has a maximum production capacity of 140 l/s.

Drought operational plan

Alongside all the actions concerned with efficient use of available resources and the emergence of new ones, during 2022 we have also strengthened support for the municipalities in the area to deal with the successive phases of drought, particularly if Exceptional and Emergency situations are eventually agreed. For this reason, it has been necessary to carry out internal tasks in coordination with the competent administrations (ACA, AMB and councils) and large consumers, of course. Along these lines, for example, we have identified sensitive customers in each municipality to guarantee them service 24 hours a day if we have to impose restrictions and we are in contact with the municipal councils to offer them the possibility of loading tanker trucks with reclaimed water at the Baix Llobregat and Gavà-Viladecans Ecofactories for road cleaning, etc.



As this report is being completed, the ACA has decreed an Exceptional State in the metropolitan area of Barcelona.



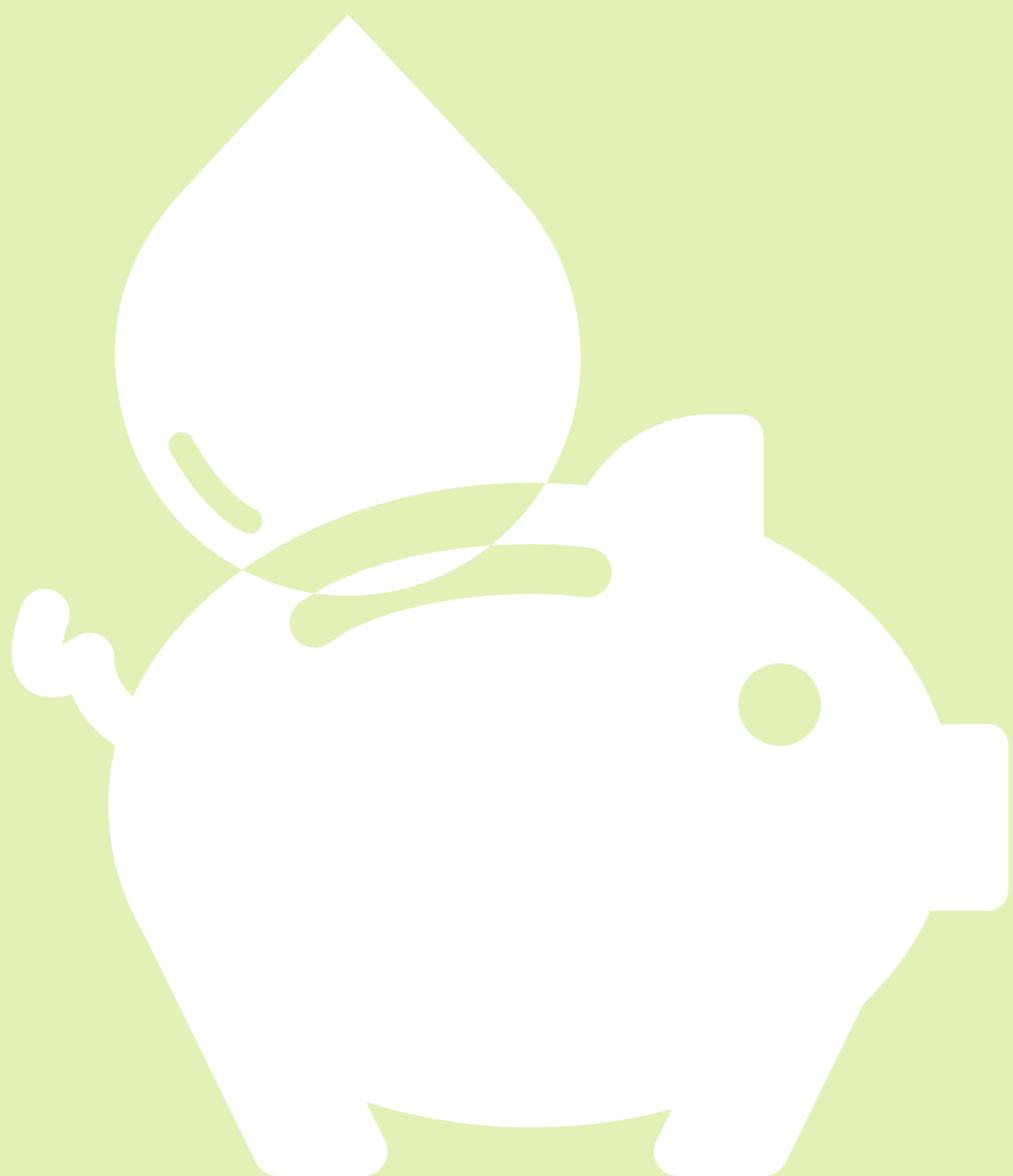
Water footprint

The water footprint reflects the total volume of fresh water used directly or indirectly to produce the goods and services consumed. For the seventh consecutive year, we have calculated the water footprint of Aigües de Barcelona's main facilities in the integrated water cycle.

At the company, we work to **reduce the water footprint of the region, which is particularly affected by the consequences of climate change**. In 2022 we launched the **PH Territorial** project, through which we seek to define a methodology that allows us to assess the water footprint of a municipality to identify opportunities to reduce it. To carry out this project, we have the participation of three municipalities in the metropolitan area of Barcelona that will allow us to have different patterns in order to develop the regional water footprint assessment model.

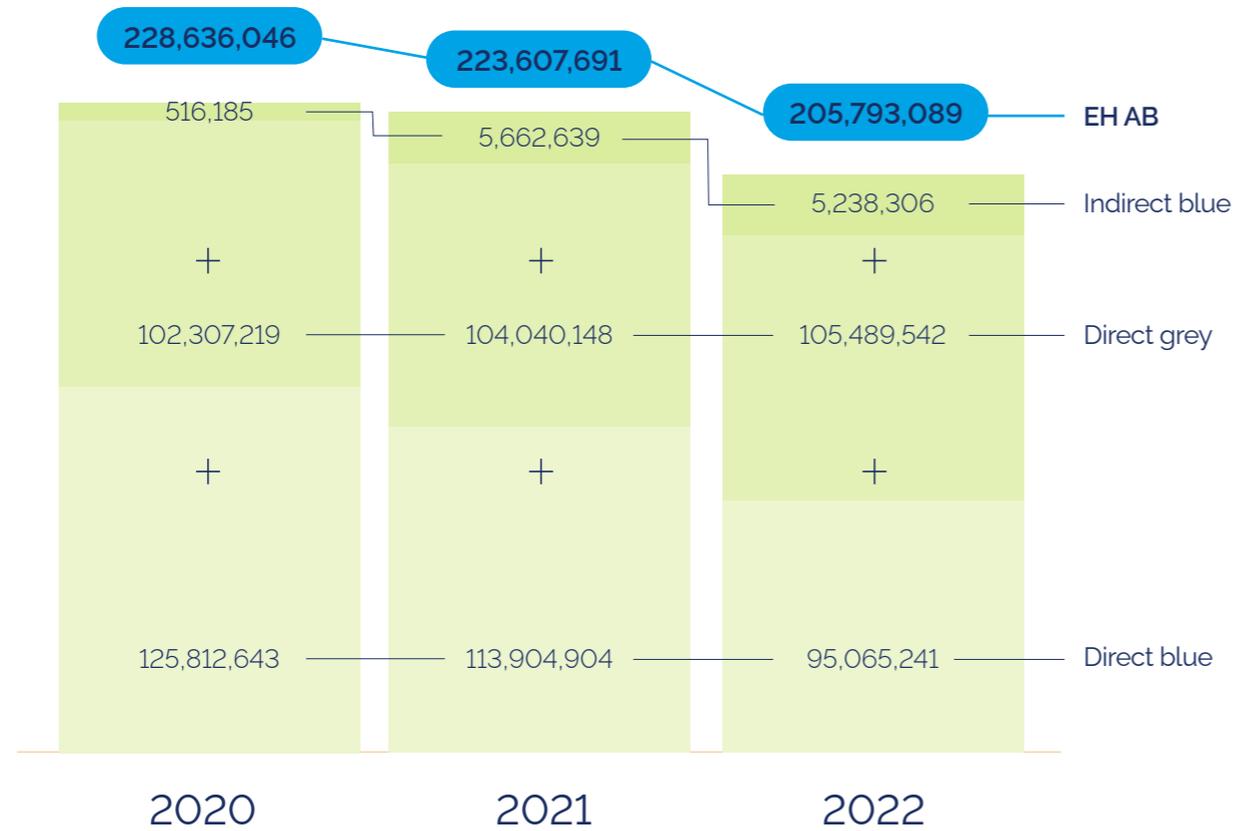
At the same time, Aigües de Barcelona participates, together with the Community of Water Users of the Vall Baixa de Delta del Llobregat (CUADLL), the ACA and local industries, in a pilot test for an innovative **water footprint compensation model**. The test is led by Cetaqua and will allow industrial users to offset part of the water footprint generated by their activity by financing projects with a positive impact on the water environment.

In accordance with the criteria of the Water Footprint Network, at Aigües de Barcelona 53.47% of the water footprint is essentially "blue footprint" – in other words, the catchment of water from rivers and wells to go the drinking water treatment plants. This goes generally to end consumers instead of returning to the original basins. Not only do the seven WWTPs avoid the grey part of the footprint, related to the amount of water that would be necessary for the water returned to the environment to have the same quality as the basin, reclaiming waste water also contributes to reducing the overall water footprint of the integrated water cycle.





This year there is a reduction in the water footprint mainly due to an increase in reclaimed water at the Baix Llobregat WWTP for environmental/pre-drinking use (50 hm³ in 2022, 38 hm³ in 2021, 12 hm³ in 2020) and lower production from own sources (110 hm³ 2022 vs 120 hm³ in 2021), offset by greater water purchases from the SWTP, which has a water footprint approximately equal to zero.



Water footprint





CIRCULAR ECONOMY

ESG

ENVIRONMENTAL

- Circular economy and efficient use of resources

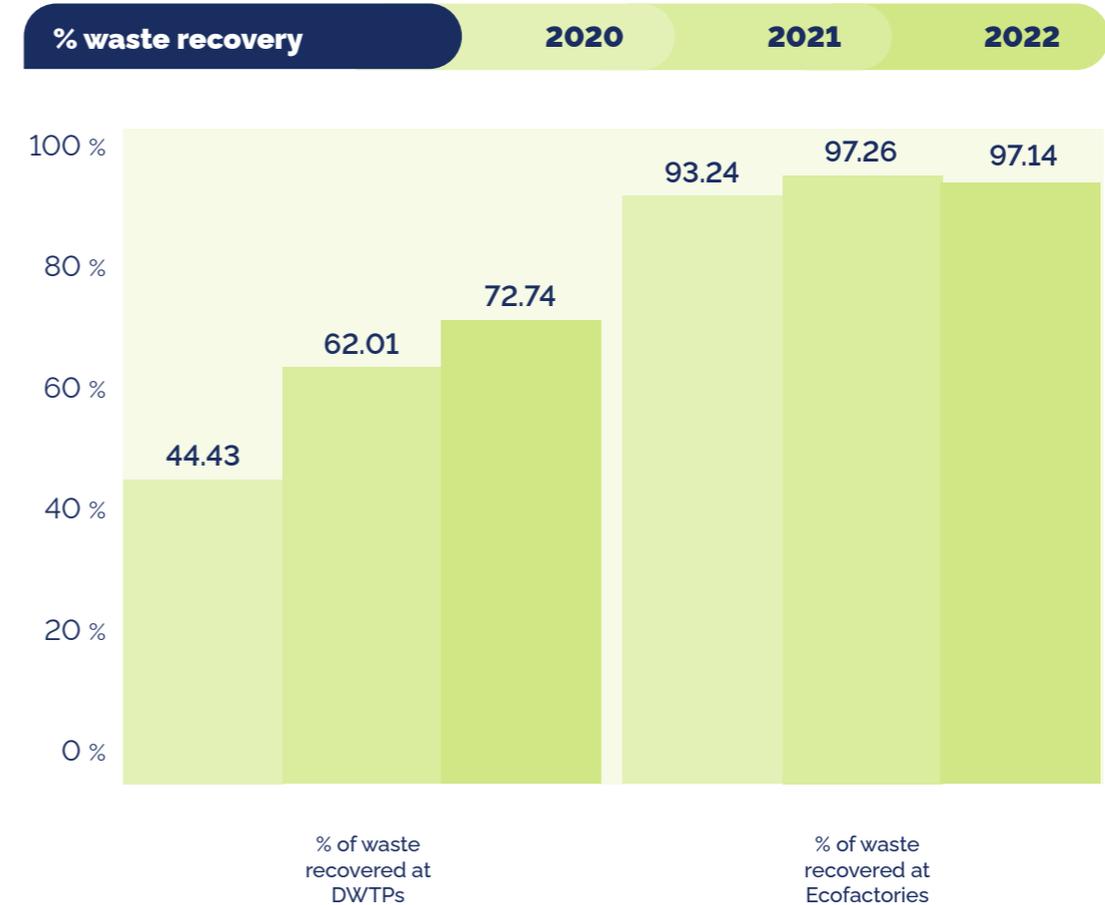
Another central strategy in Aigües de Barcelona's climate action is the **circular economy**, which allows us to minimise resource consumption and reduce its environmental impact.



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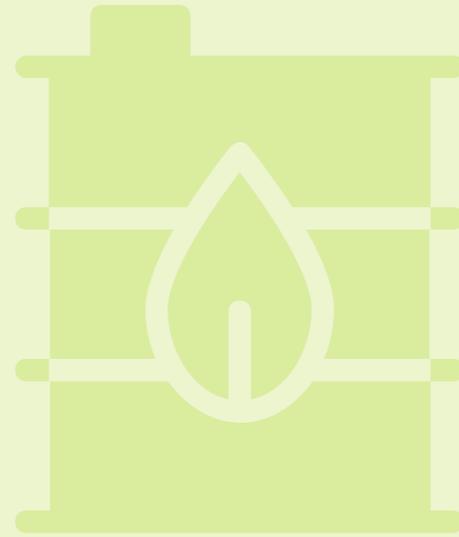
As part of this strategy, we **prioritise the optimisation of all the resources necessary to carry out our activity** and give a new use to waste that can become a resource. We also work to minimise the generation of waste and to recover it, and we focus our efforts reusing it. All this has a double aim: reducing the volume of waste managed and reducing the consumption of raw materials.

In 2022, the company has recovered 97.14% of the waste managed in WWTPs and 73.25% of the waste managed in SWTPs.





To promote the circular economy in the region, Aigües de Barcelona is committed to investing in innovative projects that result in effective, direct solutions. The following initiatives are particularly important:



Biomethane generation project using the biogas produced in the anaerobic digestion of sludge from the Baix Llobregat Ecofactory via the European Life Nimbus Project: from the recovery of the sludge waste generated, biomethane will be produced, of good enough quality to be used as fuel in public transport.



We promote the internal reuse of membranes. So, reverse osmosis and ultrafiltration membranes that can no longer be used to produce drinking water at the Sant Joan Despí DWTP are reused at the Baix Llobregat WRP that produces reclaimed water. The internal reuse of 110 reverse osmosis membranes and 360 ultrafiltration modules reduces the impact of the waste generated to produce drinking water and reclaimed water.



We are pioneers in the use of recycled earth for works linked to the city's water service. In this way, we reduce greenhouse gas emissions and reuse the waste generated by the works themselves, which means a reduction in the environmental impact of quarries.

We believe in green reconstruction, which means using the impetus of the green transition to achieve a model of sustainable and more local, resilient production and consumption that makes cities more sustainable.



Ecofactories, a paradigm of circularity in the integrated water cycle

One of the company's strategic thrusts is to turn wastewater treatment plants into Ecofactories by applying the principles of the circular economy. It is about **achieving energy self-sufficient facilities that transform waste into products** and are thereby integrated into their social and natural environment.

What is an Ecofactory?

An Ecofactory is a **facility for transforming wastewater into resources** that is governed by the principles of sustainability and the circular economy. As an autonomous, sustainable facility, it meets three requirements: it covers its requirements, it generates a positive environmental impact and it contributes shared value to society.

The challenges the project meets include water reclamation; energy self-sufficiency; circular waste management, transforming it into new resources; co-design; co-creation; sharing experiences and being a reference for these principles through new models of shared value generation. Open innovation and technology will be levers to help us move forward based on cooperation and alliances with companies and organisations.





Ecofactories is among the strategic projects of the AB Agenda 2030 and the company works based on these concepts to achieve the following objectives:

01
100% reclamation of treated water

02
Energy self-sufficiency (0 kwh of energy consumed from external sources)

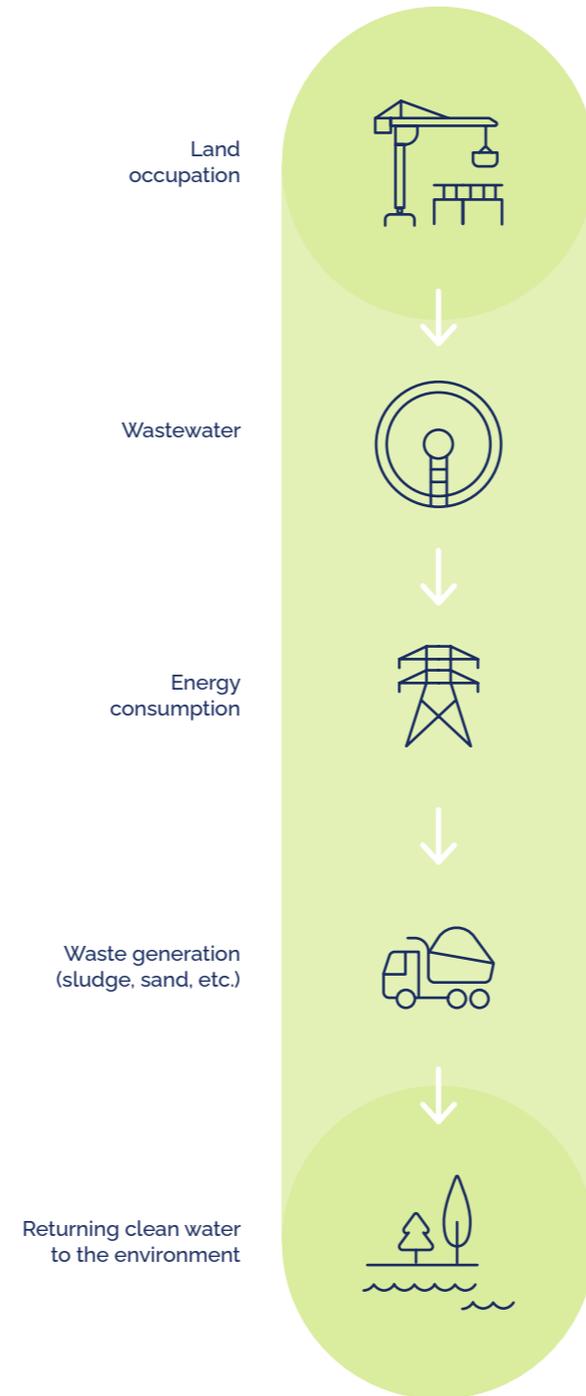
03
0 waste to landfill (we transform waste into resources)

04
Creating sustainable value

05
Positive environmental and social impact

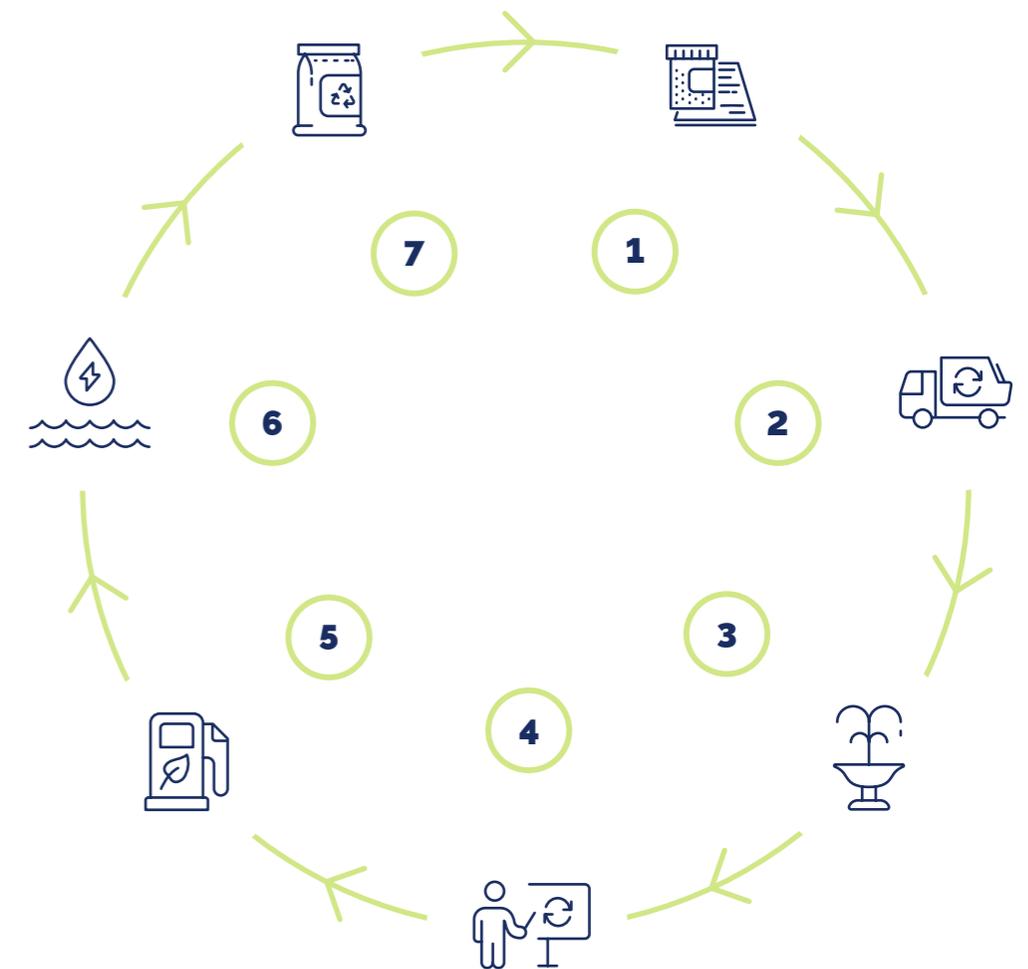
At Aigües de Barcelona, we consider that the Baix Llobregat, Gavà-Viladecans and Sant Feliu WWTPs are now Ecofactories. As for the other WWTPs, we are working to turn them into Ecofactories, following the guidelines laid down by the AB2030 Ecofactories project.

Linear model. Treatment plants



Circular model Ecofactories

1. Recovering organic waste from other industries
2. Environmental services on the occupied land
3. Reusing water for different purposes
4. Environmental awareness-raising and education
5. Producing biofuels
6. Generating renewable energy
7. Turning waste into resources (agriculture, construction, etc.)





Clàudia Carbonell, plant manager of the Aigües de Barcelona Baix Llobregat WWTP

"The circular economy has emerged in recent years as one of the only possible production and consumption models for the near future. It is based on three basic principles consisting of reducing production, reusing products and recycling waste, which involves a radical transformation of industrial dynamics. In this sense, Ecofactories embody the essence of the circular principle.

At Aigües de Barcelona, we are pressing ahead with the transformation of wastewater treatment plants into Ecofactories as a fundamental project, adopting a new integrated management model based on four pillars: energy decarbonisation, water reuse, the recovery of resources and quality requirements. In this way, we are contributing to the ecological transformation of cities, the fight against climate change and the preservation of natural resources."



Clàudia Carbonell
Plant manager of the
Aigües de Barcelona Baix
Llobregat WWTP



POLLUTION PREVENTION

ESG

ENVIRONMENTAL

- Emissions

The management of environmental risks is fully integrated into the transversal risk management carried out by the company, so that **any of the threats identified is assessed from the perspective of its possible environmental impact.**



Minimising the impact

As managers of a natural resource, **our activity has essentially positive impacts.** In any case, the fact that the company's mission is to manage an essential, scarce resource and ensure it is properly treated before returning it to the environment – which involves using a significant number of facilities and applying industrial processes – means there are several risks or negative environmental impacts intrinsically associated with the type of activity it carries out. However, **the company always tries to minimise this harmful impact** through the most appropriate control mechanisms and mitigation plans for each case.

Aigües de Barcelona has **ISO 14001 certification.** It determines the environmental aspects of the activities, products and services it can control and those it can influence, as well as their associated environmental impacts, from a life-cycle perspective. The corresponding continuous improvement plans are established as a result of this analysis process.

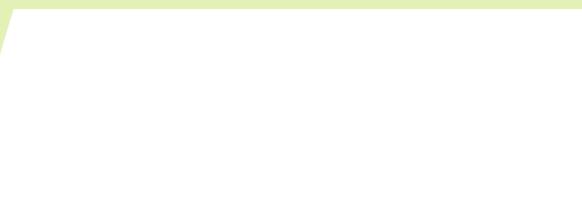
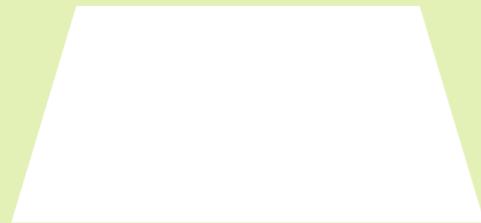
As we explained earlier, one of the climate targets of Aigües de Barcelona is to reduce emissions into the atmosphere, which has a clear consequence: **the improvement of air quality.**

Environmental air pollution is a process that begins with the emission of pollutants into the atmosphere from the different focuses at our plants. For this reason, **we work to comply with the prevention, surveillance and environmental monitoring regulations** and carry out various checks that allow us to monitor and improve the environmental impact of our activity.

The **monitoring and assessment of the emission centres is therefore carried out periodically in accordance with the specifications of their emission authorisations,** always with favourable results.



How do we contribute to reducing pollution emissions in order to improve air quality?



We achieve our targets with:

A fleet of 100% electric vehicles.



The Biciempresa project.



The Life Nimbus project to recover the sludge generated in sewage treatment plants into biomethane to fuel buses.



A pilot test of sustainable construction machinery.



Odour management at WWTPs

In order to comply with the reference regulations relating to odour prevention and monitoring, at Aigües de Barcelona we prepare an **annual analysis report of the levels of odours** in the atmosphere at all WWTPs.

This analysis consists of a series of inspections intended to identify possible sources of odour nuisance, in accordance with a model established by the AMB. Also, through an external body, we determine the odour impact generated by the treatment plants and WWTPs, applying dynamic olfactometry methodology and subsequently modelling the dispersion, in line with the reference standard UNE-EN 13725.

The Besòs WWTP also has the **Envirosuite** tool, which makes it possible to manage odour problems flexibly through real-time monitoring, advanced modelling of analytical emissions and effective management of external complaints, so we can determine whether episodes of bad smells can be attributed to our activity or not.

During 2022, construction work on the new deodorisation tower at the Besòs WWTP was completed and is expected to be in service during the first quarter of 2023. At the Sant Feliu Ecofactory construction work has begun on a new deodorisation tower using a biological treatment that will make it possible to treat all the air and reduce diffuse emissions into the atmosphere.

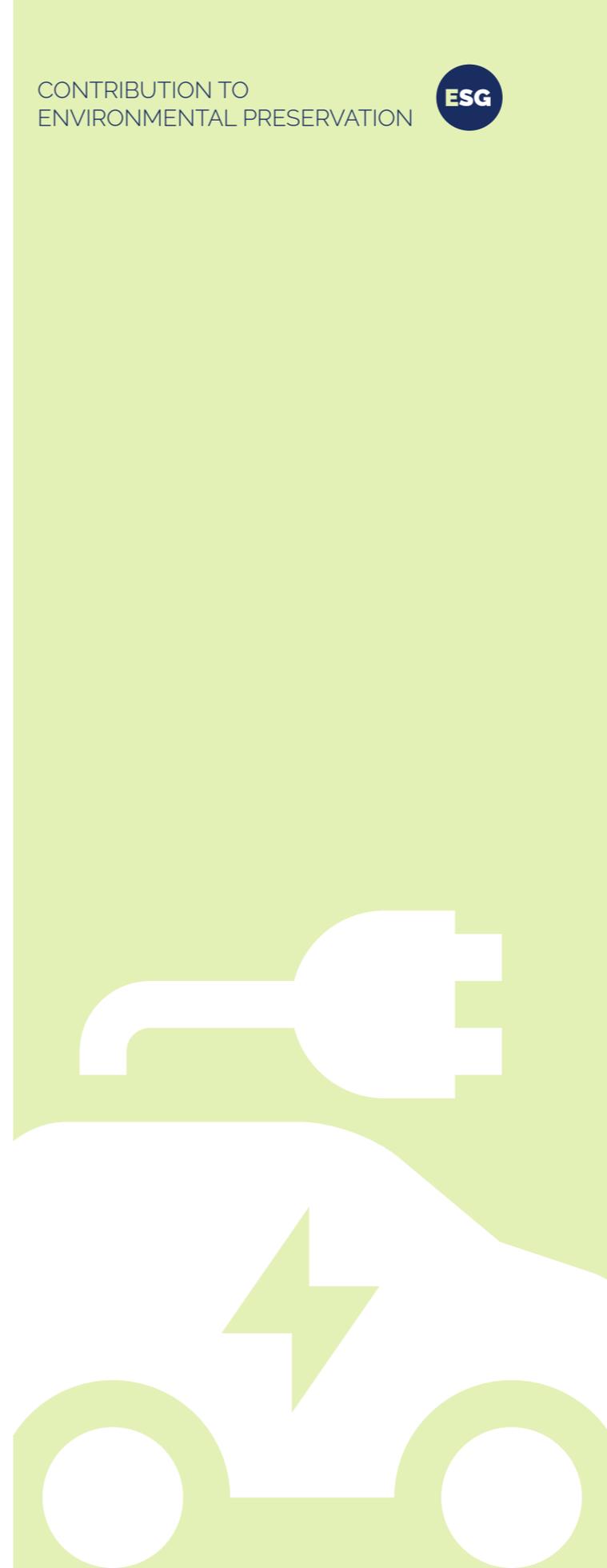


Sustainable mobility

As an ethically sustainable company, **we strive every day to move towards increasingly environmentally friendly and energy efficient management.** The result is the incorporation of latest 100% electric cars into the company's fleet.

The gradual establishment of electric cars in the Aigües de Barcelona vehicle fleet has reached **160 fully electric vehicles** in 2022.

Fleet of electric vehicles





MAXIMUM CARE OF OUR NATURAL CAPITAL



ENVIRONMENTAL

Protection of the coast and biodiversity

For Aigües de Barcelona, the conservation and restoration of ecosystems linked to the integral water cycle have always been a priority. **Preserving biodiversity is crucial to maintaining the quality of water sources.** So a commitment to conserve ecosystems is part of the management objectives of all the facilities of the integral water cycle.

In order to be able to make the best decisions regarding the investments and operation of the facilities, taking into account the ecosystems and their impacts, **we need to know the impact of Aigües de Barcelona's activity on the natural capital and the related dependencies on ecosystem services.** We therefore apply international Natural Capital Protocol methodology – a model defined by the Natural Capital Coalition – which allows us to have a procedure and a framework for decision-making as well as a methodology for measuring the contribution of projects developed to promote biodiversity and solutions based on nature.

We have encouraged the participation of all the voices involved with the aim of adding different points of view on this process. So, last November we carried out an anonymous survey on the prioritisation of the ecosystem services of the integral water cycle. The survey, open to professionals from different sectors, administrations, institutions and private companies, has allowed us to expand knowledge of value with the conviction that it is necessary **to work cooperatively with our surroundings when including environmental goods and services in decision-making.**



We have carried also out **diagnoses to identify the elements of interest for biodiversity and green infrastructure** inside and outside our facilities within protected areas (Gavà-Viladecans Ecofactory and the Begues and Vallvidrera WWTP) and others considered a priority due to their volume they treat and the area they occupy (Baix Llobregat Ecofactory, Montcada WWTP and Sant Joan Despí DWTP). This assessment allows us to focus actions on the elements that need to be encouraged and enhanced, as well as setting various targets, such as reducing the negative impacts of activities on biodiversity: preventing them, mitigating them as much as possible and, if generating waste impacts, compensating for them; naturalising the facilities by offering habitats of interest for wild species; contributing to the ecological restoration of deteriorated ecosystems; supporting the recovery of threatened or declining species, and providing spaces to develop recreational or educational activities in contact with nature.



An initiative with great impact has been the **total elimination of the use of chemical plant health products in all facilities, which involves a change in the model for managing open spaces**. To spread this best practice, information boards have been installed at all water treatment plants, showing the commitment achieved to eliminate the use of plant health products, which cause the loss of pollinating insects. They have been replaced by non-toxic green products and natural, sustainable and environmentally friendly alternative techniques.



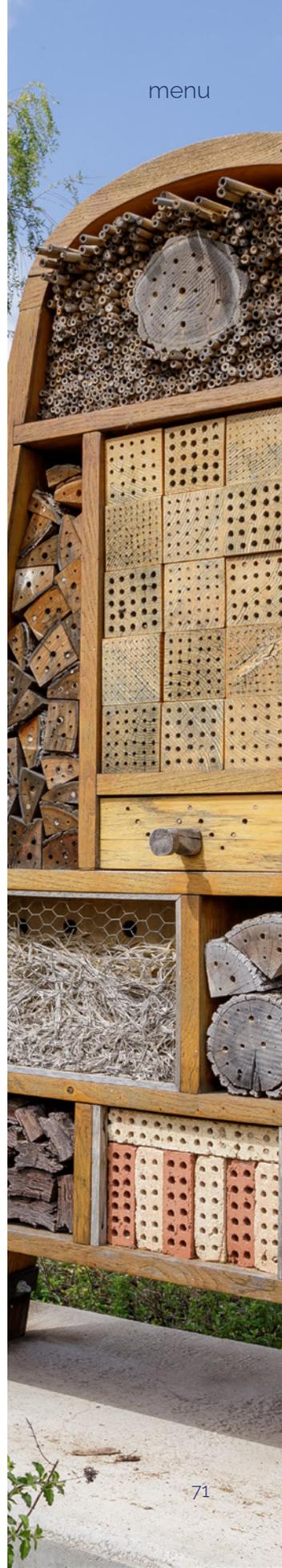
Aigües de Barcelona has focused its efforts on **controlling of invasive exotic plants**, one of the main causes of loss of biodiversity in the world, at its facilities. With this aim in mind, the **STOP Invasores** programme has been developed and rolled out, including its own methodology and tools (web platform and app) to train facility staff on how to identify these species, report observations and carry out ad hoc control plans.



Similarly, we install nest boxes in the trees at pumping stations and reservoirs to encourage the nesting and conservation of wild birds and protect the trees from possible attacks or pests. We currently have around 60 nest boxes installed around our facilities. In this respect, a webinar was held in February 2022 on everything it is necessary to know about how to install and maintain the nest boxes and the associated benefits.

Finally, in 2022 two ponds have been naturalised:

- Bassa del Jardí d'Altures in Parc de les Aigües, in order to create a refuge to protect and strengthen the population of the common midwife toad – a small, protected toad that has disappeared from some areas of Catalonia.
- Ornamental pond at the Baix Llobregat Ecofactory, with the incorporation of native aquatic plants and terrestrial flora, the creation of stone shelters for amphibians and the use of reclaimed water instead of mains drinking water.





Protection of the aquatic environment

The direct focus of Aigües de Barcelona's environmental protection action is the coast and one of the priorities we have in this area is the **care of the marine environment**.

We continue to work to protect marine biodiversity and, during 2022, we installed pilot solids retention technologies in two overflows of the sewerage network above the Barcelona Metropolitan Area. These two new overflows are in addition to the nine installed during 2021. The aim of this technology is to retain an important part of the solid waste dumped into the sea by the overflows in rainy weather to **reduce the environmental impact of the overflows when it rains**.

This pilot project allows us to compare different technologies or combinations of existing technologies to determine the techniques that need to be installed over the next few years in waste retention systems in all metropolitan overflows.

Aigües de Barcelona also **monitors and controls the metropolitan network**. There are level sensors in all plants and associated pumps, as well as in the overflows of the sewerage network to monitor overflow episodes. This network of sensors is connected to a **SCADA monitoring system that operates 24 hours a day, 365 days a year**. When the system is activated, a warning alarm is generated in the control centre and those responsible for the installation act immediately to apply the appropriate corrective measures making it possible to minimise and reduce the overflow episode.

The installation of these systems has allowed the **removal of 11,130 kg** in 2022 (1,500 kg more than in 2021), so that negative impacts on the marine environment are avoided, which is also a priority for Aigües de Barcelona.



és imprescindible en la nostra activitat.

Taula 2

14603

Taula 1

03

POSITIVE IMPACT ON SOCIETY

Aigües de Barcelona



Marc Pons, Customer Manager at Aigües de Barcelona



Marc Pons
Customer Manager at Aigües
de Barcelona

"In 2022, Aigües de Barcelona decided to making itself stand out from the other companies in the sector by focusing its efforts on social issues while maintaining operational excellence. The strategy of providing added value in areas which had previously not been central has given us the dimension of being a committed company rooted in the region. All this is supported by internal conditions of well-being and work-life balance that must be maintained, with the challenge of becoming a focus of attraction and loyalty for talent within the company.

We also want to protect people by guaranteeing water, as a basic service, has been a key priority in recent years, complemented by a social action plan to be closer to citizens, organisations and associations. All of this must project our image, maximising terms such as closeness to local people, empathy and commitment to people, to set us up as a benchmark for outstanding management in our area".



COMPLETE WELL-BEING, WORK-LIFE BALANCE AND WORKING CONDITIONS

ESG

SOCIAL

- Well-being, work-life balance and working conditions

We ensure a safe working environment

(403-1, 403-3, 403-6, 403-7)

Our commitment to ensure the occupational health and safety of workers, suppliers and customers is a key issue at Aigües de Barcelona. For this reason, the highest occupational safety standards are assumed and integrated into the company's culture, and we must take advantage of the excellent opportunity offered by the current regulatory framework to give a decisive boost to the company's preventive action in order to:

- Foster an authentic culture of prevention, which means a fully participatory organisational culture with an essentially positive approach that ensures effective and real compliance with preventive obligations and prohibits merely formal or documentary compliance with the corresponding obligations.
- Reinforce the need to integrate the **occupational risk prevention into the company's management systems** at all organisational levels, effectively, efficiently and in terms of sustainability.
- Adapt the **new forms of work organisation** to the occupational risk prevention regulations.

At Aigües de Barcelona, as well as complying with the current applicable legislation on occupational health and safety, industrial safety and serious accidents, we have voluntarily committed ourselves to establishing an **SLL-certified management system based on the ISO 45001 international standard, to provide safe and healthy workplaces** for all people in relation to all the activities carried out by the organisation. The aim is to prevent injuries and the deterioration of workers' health, as well as continuously improving the development of occupational health and safety. All this comes through demanding higher standards than the strictly legal ones.

We have different work procedures and methodologies for identifying and assessing the occupational risks associated with:

-
- Work centres.
-
- Activities carried out at Aigües de Barcelona work centres by our own staff and contractors or visiting companies.
-
- Physical, chemical and biological agents, or anything related to working conditions that could be present in the work environment.



Consultation, participation and communication

We make communication mechanisms available to all workers so they can inform the managers of their workplaces and the **Prevention Department** of events detected with a possible impact on occupational safety. On the basis of these communications, an analysis of the situation is made to look for solutions making it possible to **minimise or eliminate the dangerous situation**, as well as extending the good experiences observed to the rest of the organisation.

(*) 2020 and 2021 were full-pandemic years (less operational and more remote work). In 2022, in the return to normality, the percentage of absenteeism increased to an equivalent pre-pandemic level (overall percentage 2019: 6.28%).

(403-1, 403-4, 403-9)

We have set up **11 occupational health and safety committees (OHSCs)**, made up equally of prevention representatives and company representatives, where members of the Prevention Department participate. These are bodies intended to deal with aspects of occupational health and safety that affect the organisation, as well as communicating and giving information about them.

Through the committees, working people have access to the necessary information, especially everything related to aspects of the production process that may have an impact on the health of the workforce. They can also access information on real or potential risks, statistics on absenteeism rates and their causes, as well as a list of occupational accidents and studies carried out on the work environment.

Occupational health and safety



— Frequency rate — Absenteeism rate — Severity rate



We have strategic indicators to determine our level of implementation of the occupational health and safety culture, and we carry out projects and initiatives to continue to make progress with cultural change:



(403-5, 403-6, 403-7)

Occupational Safety and Health Visits (OHSV). This is the periodic monitoring mechanism for working conditions that allows for the preventive detection of potentially dangerous situations, the verification of the correct application of the established operating practices and the detection of good practices in order to develop them and be able to share them with the other areas of our organisation. These visits are carried out by the Management (members of the Management Committee and area directors), managers and middle managers and are based on dialogue and rapprochement with the workers. **During 2022, 1,277 OHSVs have been recorded.**

Occupational health and safety leadership training. Sessions aimed at top management, middle managers and supervisors with the aim of **providing the necessary knowledge and tools to be able to guarantee a safe and healthy work environment** in order to avoid accidents and risky situations that could have direct implications for our internal or external colleagues. **During 2022, a total of 19 people completed this training, with a total of 65 teaching hours.**

Monitoring and analysing high potential impact (HIPO) events. Strengthening the anticipation of any accident that could have serious consequences, with the aim of promoting organisational learning and **gaining real awareness of the risks that can threaten the integrity of people and health.**

Just Culture. The Just Culture project has been consolidated throughout the organisation during 2022. The project is particularly focused on the **development and establishment of a cultural change by fostering a climate of trust for the reporting of risk situations related to the safety of people,** facilities and the environment throughout the company. Similarly, it is intended to align with the Sustainable Development Goals and promote participation based on awareness and co-responsibility.

Prosafety OHS platform. This allows the **digitisation of preventive management tools.** During 2022, this comprehensive management tool has evolved, with the incorporation of new functions as well as the consolidation of those already deployed.

BatecZS progress: BatecZS began in the Aigües de Barcelona Intrapreneurship Community AQUAMAKERS and consists of **an app for corporate mobile phones that offers workers different functions in the field of occupational health and safety:** an immobility alarm, a user-operated warning and an emergency tracking tool that allows the app to send instant messages with specific emergency content. In 2022, new software improvements were carried out on the application to develop some technical aspects of the tool.

ISO 45001 certification. During 2022, work continued with continuous improvements to Occupational Health and Safety. **The ISO 45001 certification obtained in 2020 has allowed us to continue working on this new standard,** reaching the target of **providing a safe working environment and mitigating any harmful factors** that could pose a risk.

Veolia OHS week. From 19 to 23 September, **Veolia Occupational Safety and Health Week** was held with events in all workplaces intended to **improve the individual and collective staff perception of risks** and adopt safe behaviours to prevent incidents.

BAC Production and Sanitation meeting. During 2022, two BAC (Business Activity Coordination) days were held with the most important regular suppliers in the Production and Sanitation Departments. In the case of the Production Division, representatives of 23 companies attended, and, in the case of Sanitation, 20 companies participated. These days were organised through dialogue sessions with our most regular collaborators with the aim of encouraging their direct contribution in the best possible monitoring of the conditions in the work environment.

Monitoring of the COVID-19 pandemic throughout the year and, especially in the post-holiday periods. At the beginning of the year, the workers at the Besòs WWTP had to be confined in order to guarantee the continuity of the integral water cycle. **During 2022 and until September (end of COVID-19 monitoring measures), the following actions were completed:**

- The Health Monitoring Department carried out COVID-19 tests at the work centres for the early detection of asymptomatic positives.
- A supply of hydroalcoholic gel was maintained together with disinfectant for work surfaces at all centres.
- Periodic disinfection of work centres and vehicles was carried out in cooperation with a specialist company.
- Temperature-taking protocols were applied at work centres (until the first semester of 2022).
- A capacity limitation was established in communal areas to guarantee minimal social distancing. Throughout the year, this restriction has been altered depending on indications from the health authorities.
- The use of masks was mandatory at centres until September 2022, when normality was restored at operational work centres. Communication masks were available for staff in contact with people with hearing disabilities.

In total, during 2022, there were deliveries of:

- » **58,940** surgical masks
- » **34,835** FFP2 self-filtering masks

(403-6)

The following measures are currently in place in workplaces:

- Continuous monitoring of CO2 values to guarantee air quality in the different areas at work centres.
- If there is suspicion or confirmation of a positive case, the medical service follows up to establish measures.
- At the end of the year, a pilot campaign of antigen tests was carried out for the staff at different facilities, to find out their current status to draw conclusions that would make decision-making and the implementation of any necessary measures easier.
- They continued to provide FFP2 and surgical masks to staff who required them to travel on public transport to and from the work centre.





We encourage a work-life balance

(2-7)

A good work-life balance is a strategy that generates multiple benefits which have an impact on both people and the organisation. **We are firmly committed to creating an environment with a real work-life balance.** Aigües de Barcelona's work-life balance policy specifies the objectives pursued to establish harmony between the requirements of the service at all times and workers' personal needs.

Aigües de Barcelona therefore works with the **conviction that it should have a sustainable, innovative, inclusive and recommendable work environment where all working people** can see that they can gradually achieve their professional, personal and family goals in a balanced way. Proof of this is that in 2021 we updated and published the concept, objectives and work-life balance commitments of Aigües de Barcelona on the company's intranet. In addition, **we have distributed to the entire workforce the list of work-life balance measures, which includes 89 work-life balance options** to meet people's needs for flexibility, family support, professional development, well-being and health.



As a flexible, responsible company, Aigües de Barcelona offers its team 89 measures aimed at making it easier to balance professional and personal life:

44
measures concerning the quality of work

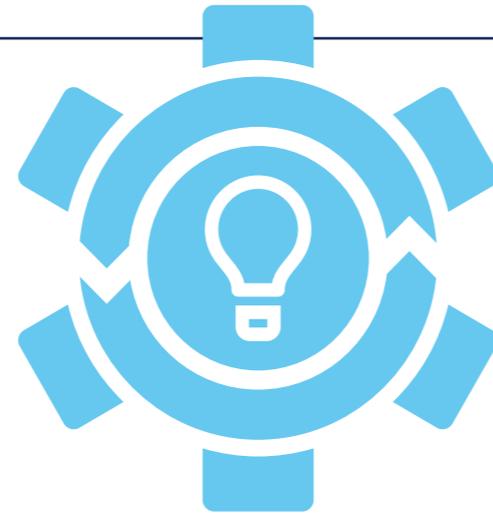
21
measures offering flexibility in space and time

9
family support measures

10
personal and professional development measures

5
measures in the area of equal opportunities

Smart working: a new way of working



As a continuation of the new organisation implemented in June 2021, different organisational projects have been developed in the different departments to advance organisational flexibility and cross-departmental working, promoting the continuous improvement of internal processes while ensuring their efficiency. Specifically, during 2022, progress has been made with two new organisational models in the areas of Local Operations:

-
- Planning and projects
-

- Administration

The new smart working model is based on four core areas:

- **Spaces:** design of new spaces and transformation of offices into meeting rooms.
- **Culture:** new leadership roles, project work, a less pyramidal structure.
- **Processes:** paperless office and the digitisation of processes.
- **Technology:** analysis of IT needs.

(2-7)

The outstanding actions during 2022 have been:

CULTURE CORE AREA

- Smart working leadership training.
- Acceleration Committee (Culture Transformation Committee).
- "Customers are all of us" project: to promote a customer-centred culture based on four attitudes that must be integrated in day-to-day dealings with customers, whether these are the general public or internal colleagues. These four attitudes are: empathy, inclusion, effectiveness and safety.

PROCESSES CORE AREA:

- Progress continues to eliminate paper from our offices.

TECHNOLOGY CORE AREA:

- Provision of equipment and necessary training for teleworking.
- Training in digital technologies for the entire workforce.

SPACES CORE AREA:

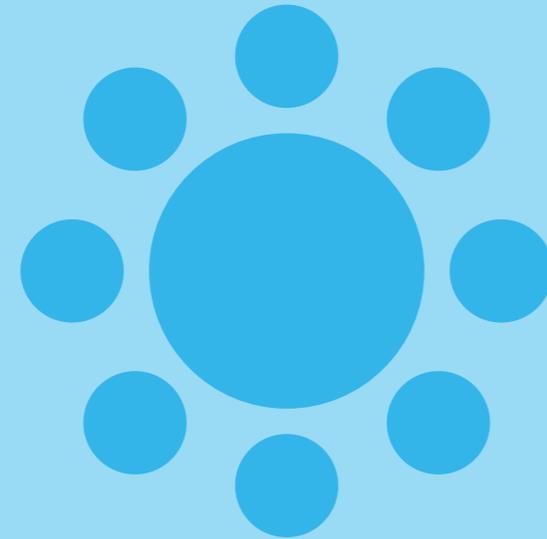
- Development of the spaces at the Collblanc work centre, creating meeting rooms that allow different situations to be generated in the office: project rooms, video conferencing, installation of whiteboards.



Policy of best employment practices

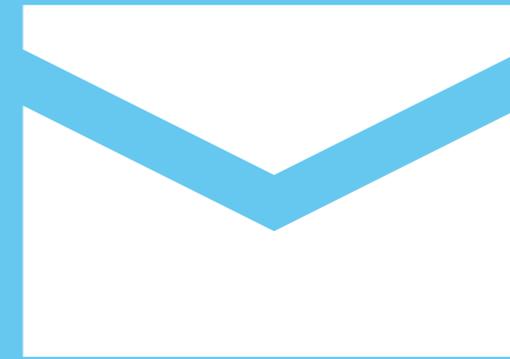
(2-7)

At Aigües de Barcelona we have best practice guides that are made available to all employees and are published on the organisation's intranet:



Meetings policy

In order to ensure family, personal and work-life balance, Aigües de Barcelona has developed a specific policy for holding work meetings, establishing a best practice manual that includes how to act before and during meetings.



Good use of e-mail policy

Correct use of the tools that the company makes available to workers, such as e-mail, and how to ensure it is utilised rationally.



Digital disconnection protocol

Signed in 2020, it aims to guarantee working people their right to digital disconnection once their working day has ended and during holidays, rest days or on any kind of leave or period of temporary incapacity.

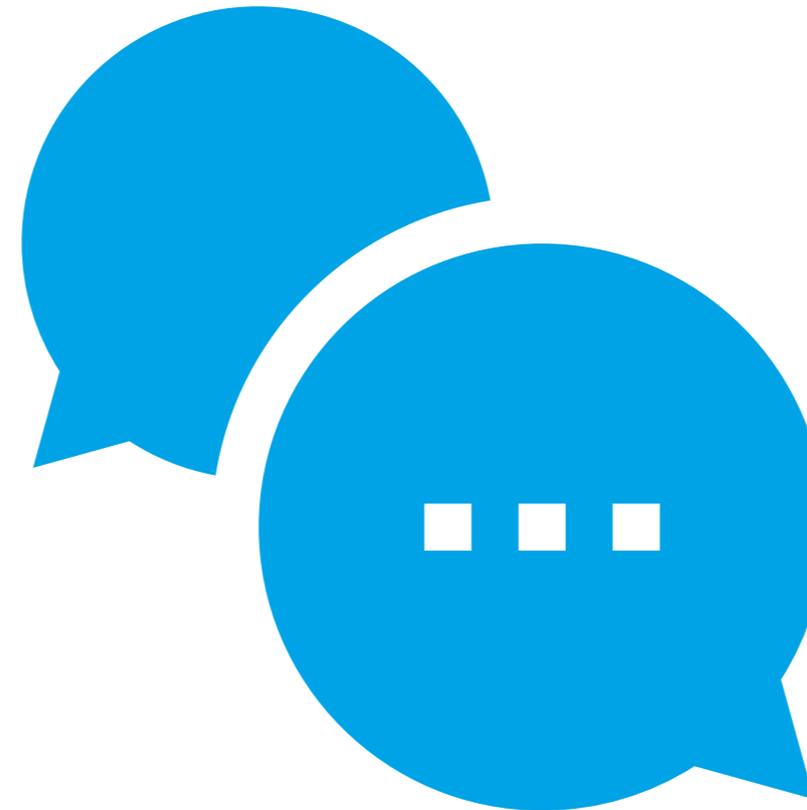
Environment for good relations and dialogue

(2-7)

Dialogue between workers and management is key when it comes to **improving working conditions**. This is even more important in a strategic services company that provides essential services 24 hours a day, 365 days a year.

We listen, analyse, dialogue and **respond to our workers and their representatives**, creating effective, responsible communication frameworks that allow us to know about their needs and expectations.

The first collective agreement at Aigües de Barcelona was made in 2017, covering 100% of the workforce. This agreement, valid until 31 December 2023, establishes the procedures for information, consultation and negotiation with workers' legal representatives.



(2-30)

The **Aigües de Barcelona** Convention governs the following points:

- The subjects of classification, promotion and professional training and social dialogue are established within the framework of two joint committees.
- Competences over matters of health and safety, setting up a joint Intercentre Health and Safety Committee.
- All the powers and information that have to be provided to the Intercentre Committee, as well as the powers of the Joint Committee for Monitoring the Company's Progress.
- The criteria for the distribution of different aids and social benefits for the workforce, governed by the Social Affairs Committee.
- The commitment to adopt measures aimed at achieving equal treatment and opportunities between men and women and the elimination of discrimination between women and men, as well as measures to prevent sexual and gender-based harassment in the company.

Dialogue with workers and union representatives

(2-7)

Aigües de Barcelona articulates the dialogue with working people via two distinct channels:

01



The first, **through the representatives of the company's workers**: the different regulated trade union sections, staff delegates and company committees, as the highest level representatives of the workforce. With them, formal, orderly communication is established in which information is shared on issues that could affect both the company and the people who work there.

02



The second is the **Ambassadors channel**, a project started in 2019 intended, through a group of 30 workers, to promote close communication and to create a two-way channel between staff and management, with the aim of transferring the necessary information regarding the company or the opinions and needs of the staff.

Outstanding actions with workers' representatives

During 2022, several agreements have been concluded with the Intercentre Committee (representatives of the company's workers):

- **Policy for the use of computerised tools:** the purpose of this policy is to inform users at Aigües de Barcelona of the rules established for the proper use of computer tools, as well as of the checks the company carries out to confirm compliance with this policy and ensure system security.
- **2nd Remote Working Agreement:** based on Act 10/2021, of 9 July, with the aim of developing the work model of cross-departmental areas towards one that is more sustainable and provides a better personal, family and work-life balance. The most important features of this new model are having two days of remote work per week, financial compensation of €17 (gross) a month for remote working and the extension of time flexibility by 30 minutes for part-time technical and administrative staff.



Spatial flexibility measures affect a total of 576 people, 52.36% of the workforce, in different ways

1 day remote working: 129 people (11.72% of the workforce)

2 days remote working: 447 people (40.63% of the workforce)

Joint committees with the workers' legal representatives (WLR).



(2-7)

The most important are:

Committee to monitor the progress of the company	Formed by the Company Management and the Intercentre Committee. This committee meets quarterly and is intended to allow the Intercentre Committee to monitor the development of the company as an organisation on a regular basis.
Aigües de Barcelona equality committee	This is in charge of monitoring and evaluating each of the measures and actions in the Equality Plan.
Joint professional classification committee	It is made up of six representatives appointed by the Management and six appointed by the Intercentre Committee.
Joint professional training committee	It is a joint committee formed by the Management of the Company and the Intercentre Committee, and is responsible for developing the professional training plan for the workers of Aigües de Barcelona in line with the actions and specific training sessions agreed upon periodically.
Intercentre occupational health and safety committee	It is equal in nature and is made up of 13 representatives of the working people chosen from among the members of the occupational health and safety committees at the workplaces.



Respect for human rights

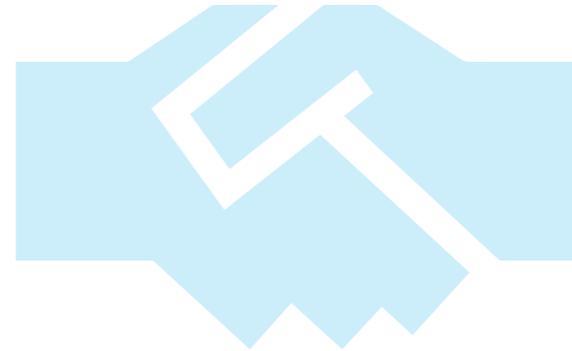
(2-23)

At Aigües de Barcelona, **we are committed to respecting and protecting all internationally recognised human rights** in all our areas of action. We assume this responsibility in order not to be complicit in any kind of abuse or violation of these rights along our value chain. This includes our workers, suppliers, collaborators, partners, citizens and society in general.

We also form part of the **Spanish Global Compact Network since 2016** and we annually confirm our commitment to the 10 principles of the network, in which human rights feature strongly.

This active commitment to human rights is another example of the company's social involvement. For years it has integrated the SDGs into its strategy, in which respect for human rights plays an important role.

With a vision anticipating the new European Directive by way of due diligence, in March 2022 Aigües de Barcelona approved its **new Human Rights Policy**, which complements several codes and policies, such as the Code of Ethics, the Supplier Code of Conduct, the Equality Plan, the Action Protocol on Harassment and the Sustainability Policy.



Work practices

- » **Respect for diversity and non-discrimination.** Respecting diversity and promoting equal opportunities.
- » **Freedom of association and collective bargaining.** Recognising the right to representation of professionals from the various work units.
- » **Occupational health and safety.** Promoting the spread and reinforcement of a safety culture, raising awareness of risk and encouraging responsible behaviour.
- » **Fair and favourable working conditions.** Rejecting any form of harassment (verbal, physical, sexual or psychological), threat or intimidation in the workplace.



Environmental practices with a social impact

- » **Promoting a healthy and sustainable environment and protecting the environment.** Responsible management based on the circular economy.

Access to water and sanitation

- » **Guaranteeing access to water for everyone,** especially people and groups in vulnerable situations.



Ethical practices

- 1. Right to data protection.** Treating the data of any individual related to the company with respect and in accordance with the security requirements and compliance with the established regulations.
- 2. Integrity.** Zero tolerance for corruption and rejection of corruption in all its forms.

This strategic approach to the protection of human rights from the various perspectives of its activity is based on four guiding principles.





In addition to a **Human Rights Policy**, Aigües de Barcelona is also aware of the importance of implementing proper due diligence to ensure compliance with these rights. That is why the company's **Human Rights Committee** was established in October 2022. This is a multidisciplinary committee, led by the 2030 Strategy and Accountability Division, consisting of 15 members, with representatives from different areas such as People and Organisation, Purchasing, Communication, Occupational Health and Safety, the Compliance Officer, Legal, Customers, Social Action, Environment and Systems, and others.

Among the committee's duties is, first of all, in the preventive field, **to identify the main potential impacts in terms of human rights for the company and to analyse the associated preventive measures**, both the existing ones and the new ones to be implemented. Similarly, there is the matter of carrying out due diligence or monitoring compliance with the policy and carrying out risk analysis. The committee must also measure and communicate the company's **progress and commitments** in the field of human rights.

At this point, it is very important to keep moving forward with the communication plan to expand knowledge and raise awareness among all the stakeholder groups, and to have a method for giving notice of possible inquiries or complaints. Everyone must be able to participate in this task of prevention and protection of human rights.

Carme Santacana, head of the Aigües de Barcelona Human Rights Committee

(2-23)

"The work that has been done in the field of human rights at Aigües de Barcelona has been very important and we are aware of what still has to be done to make further progress to protect the human rights of all people, inside and outside the company, linked to the company's everyday actions.

It is true that now, with the new regulations, all companies must include a Human Rights Policy within their sustainability strategy. In this sense, the most important thing is to become aware of what we can really all do in all departments of this division and how we can contribute.

We have tools to analyse all the risks that may arise in our value chain and the context in which they occur and to take measures. In our particular case, we are not starting from scratch, because we have been working in line with the SDGs for a long time.

The characteristics of Aigües de Barcelona's activity mean that the content of this policy is very holistic and cross-departmental. It must also be taken into account that the role of all people in the organisation, at all levels, is fundamental. The basis of the most universal rights exists even in the smallest day-to-day actions. We are all therefore responsible for contributing to a fairer world in accordance with respect for these principles."



Carme Santacana
Head of the Aigües
de Barcelona Human
Rights Committee



COMMITMENT AND SOCIAL IMPACT



SOCIAL

Social action and guaranteed supply

Aigües de Barcelona not only takes care of the natural environment, but also of its residents. This is why we invest in social action – so we can contribute to the sustainable development of cities. In this way, we ensure access to water for everyone, we help people in vulnerable situations, and we carry out an important task of education and awareness-raising to promote the responsible use of water and improve our activity.

We do all this work in cooperation with schools, NGOs, third sector bodies, training centres, public authorities, companies and all kinds of organisations.



Nerea Plaza
Head of Social Action at Aigües de Barcelona

Nerea Plaza, head of Social Action at Aigües de Barcelona

"To the climate crisis we must add a seemingly endless social crisis with an every-changing name: the property crisis, the pandemic, the war in Ukraine, the energy crisis and the rise in prices... As always, the people suffering most from the consequences are those who were already in a more precarious situation to begin with.

The unemployment data, poverty, school dropouts and gender inequalities in the metropolitan area are an alarm signal that forces all social agents to act to protect the population's well-being. In this context, Aigües de Barcelona continues to show its commitment to people who are in a more vulnerable situation and acting, based on proximity and through alliances, to improve their situation.

The 2021-2023 Social Action Plan aims to boost our social impact through different programmes designed to empower, train and support people at risk of exclusion so that they, too, have opportunities to grow and live with dignity. As having a job is, at the outset, one of the most decisive factors in avoiding poverty, the central thrust of this social action involves employment and the improvement of employability.

Our goal is clear: to build a better, fairer and more sustainable world.

The more than 40 initiatives launched and more than 2,300 people who have participated in them during 2022 are evidence of the effort, and will we have to stand by those who need it most. Programmes such as the Green Jobs – training for young people in the field of green employment – or ONA, focusing on supporting employment for people covered by the social water tariff, are just two examples of this social action plan, which has reached 13 municipalities in the metropolitan area.

Because the challenges are so great, we need strong alliances that allow us to pool views and resources. To achieve this goal, we have worked with 31 social bodies and promoted programmes with a dozen public administrations, making public-private cooperation a tangible reality to help meet citizen's needs."



Access to water, our priority

(203-2)

Access to water is an essential human right for a dignified life and must be available to everyone. At Aigües de Barcelona, we are aware of the difficulty some people have in accessing this much-needed resource – a situation that has been aggravated in the last two years due to the COVID-19 pandemic.

We coordinate with the social services and the municipal councils' energy advice points to make procedures easier and more flexible for people in economically vulnerable situations. At the same time, this bilateral coordination **allows us to act quickly when we identify a possible situation of vulnerability.**

Subsidised aid	2020	2021	2022
Social Tariff (€M)	2.5	*1.8	**0
Solidarity Fund (€M)	2.9	*4.9	**8.1

(*) On 4 August 2021, an improvement to the Social Tariff came into force, with an increase in the discount from 50% to 100% of the service charge and the prices of sections 1 and 2 of the "water supply" item. For this reason, in the last five months of 2021, the amount allocated to the Social Tariff increased, while the amount allocated to the Solidarity Fund was reduced.

(**) During 2022, the entire subsidised amount is included in the Social Tariff.



(*) On 4 August 2021, an improvement to the Social Tariff came into force, with an increase in the discount from 50% to 100% of the service charge and the prices of sections 1 and 2 of the "water supply" item. With this structural measure, the Solidarity Fund will no longer be allocated to subsidising the bills of families in vulnerable situations, who will now all have the Social Tariff.



Benefits and aid for situations of vulnerability

(203-2)

BENEFIT FOR MORE THAN THREE PEOPLE

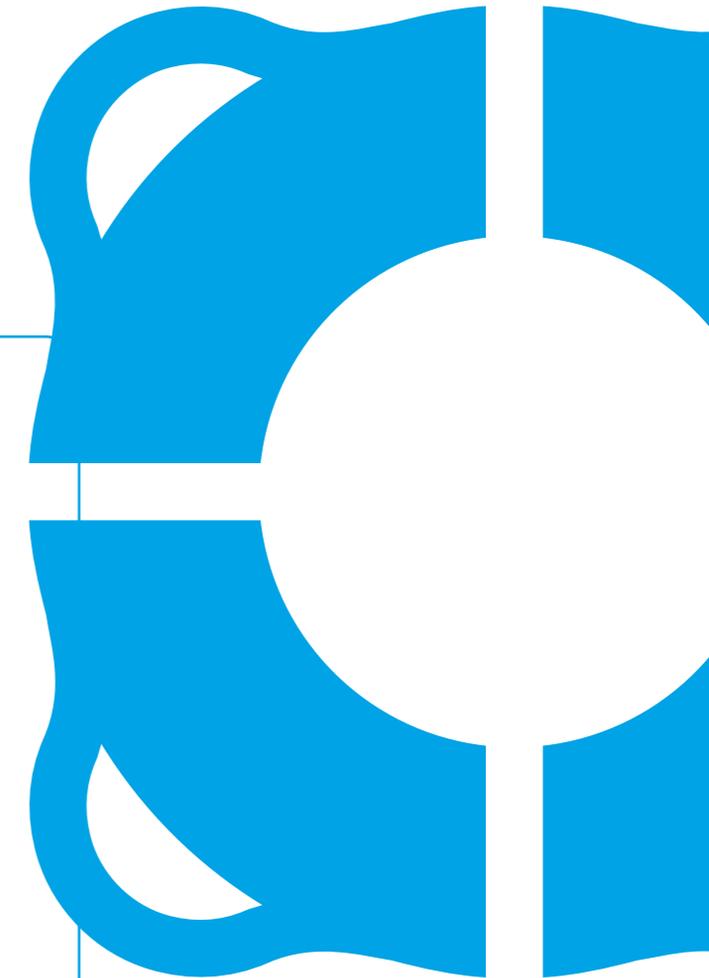
Aigües de Barcelona offers the option of increasing the number of litres a family can consume at a cheaper price. Water consumption is divided into five graduated price bands. That means, if there are more than three people in the house, they can consume more litres of water in each section.

This means a direct saving on the bill items called "supply" and "charge". In addition, in this case, the concept of waste collection (TMTR and TR) will be reduced by 5% for each additional person. Homes where people with a degree of disability greater than 75% live also receive special treatment.

Households with more than three people registered as living in the same home can benefit from this.

FLEXIBLE PAYMENT

We have flexibility mechanisms aimed at everyone, such as **changes to the collection day**, adapted to each case, so bills can be paid in a more convenient way.





(203-2)

SOCIAL TARIFF

Structural mechanism with the aim of making it easier for households in a vulnerable situation to manage to pay their water bills.

This tariff represents a 100% discount on the service charge (for price band 1 and the price band 2), for the item "water supply". The volume of water included in bands 1 and 2 is considered as the sustainable, responsible consumption of a household according to the World Health Organization. We thus ensure an **affordable bill for everyone**.

Who can benefit from it?

- Families with all members unemployed and those receiving the minimum pension.
- Individuals and family units who prove that they are in a situation of economic vulnerability, in accordance with current regulations.
- People acknowledged as being at risk of exclusion from the housing market or anyone else requiring special protection.

Registrations without right of use

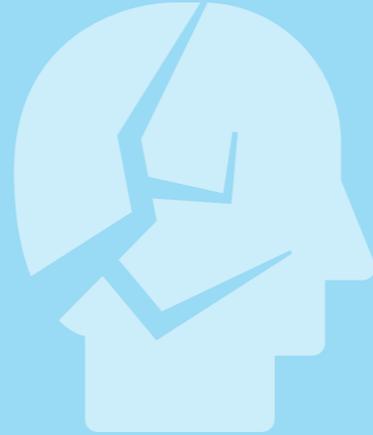


Registrations without right of use

With regard to the termination of supply when a person does not have the right to use the home, the service regulations authorise the supplying organisation to register the service to persons or family units at risk of exclusion from the housing market even if they cannot prove the right to use a home, as long as they meet two essential requirements:

- They are officially registered as living at the address to which the supply is provided.
- They have a report from the social services of the municipality acknowledging that the person and their nuclear family are at risk of exclusion from housing.

It should be noted that **registrations without right of use have increased compared to 2021. Most of them are in the city of Barcelona.** In 2020, the increase in situations of vulnerability was mostly due to the fact that the state of emergency decreed by the Spanish government meant that public drinking fountains were left without supply. In 2021 and 2022, new situations arose due to irregular consumption of supplies not identified as vulnerable.



Energy poverty protocols with councils

Regarding the energy poverty protocols signed between the city councils of the metropolitan area and Aigües de Barcelona, it should be noted that during 2022 the agreements with Gavà and Badalona have been renewed and those of Barcelona and L'Hospitalet are in the process of being renewed.

In total, we have 23 protocols to act against energy poverty signed with local councils.

Vulnerability Project

Vulnerability is a predictive tool that allows us to proactively detect possible situations of vulnerability by geographical area. This makes it possible to segment customers based on their payment behaviour. Thanks to this segmentation, we can define local and communication actions in each of these segments, aimed, on one hand, at protecting neighbourhoods where the economic vulnerability is most acute, and, on the other, at debt recovery where there is no vulnerability.

(203-2)

In 2022 Vulnerability has been awarded by the SERES awards for the most innovative social initiative.



We have a pact: social, cultural and educational action

At Aigües de Barcelona we want to continue contributing to this citizen empowerment, which becomes crucial to achieving true sustainable development, a global challenge for the entire population, but especially for the inhabitants of urban centres.

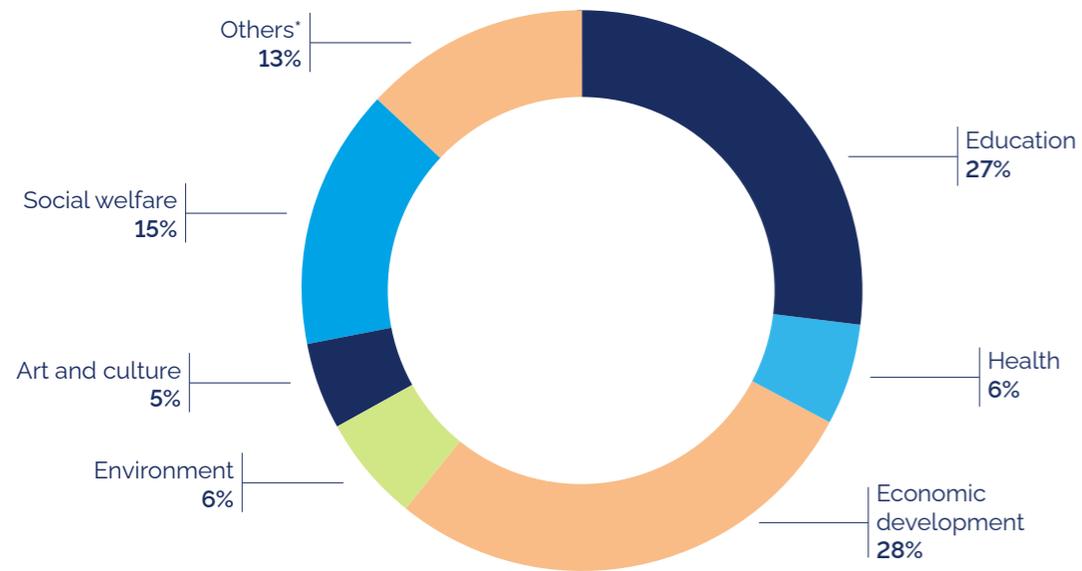
During 2022, the company has continued to work on the key areas of social action, awareness, culture and education, and proximity. The company accepts that it has **an active role and co-responsibility in seeking solutions that respond to the current context, especially taking into account the increase in social inequality** and the impoverishment of the population caused by the COVID-19 health crisis and the war in Ukraine, with a great socio-economic impact.

The socio-economic crisis has most seriously affected people with least capacity to withstand it, such as those with a low level of education and groups in vulnerable situations or with little job stability, and these inequalities have been increasing every day. With the Social Action Master Plan 2021-2023, the company is firmly committed to becoming an agent of social transformation in the metropolitan area.





Type of contribution to society (euros)



(*) Management costs and representation fees to organisations.

2.8 million euros allocated to society

Contribution by SDG

ODS	%
1 No poverty	7.50
3 Good health and well-being	8.25
4 Quality education	25.90
5 Gender equality	0.60
8 Decent work and economic growth	37.80
10. Reduced inequalities	0.30
11 Sustainable cities and communities	1.90
13. Climate action	0.10
14. Life below water	0.02
15. Life on land	0.02
17. Partnerships for the goals	18.11
TOTAL	100



The **Social Action Master Plan 2021-2023** implements the objective of Aigües de Barcelona to contribute to employment with a social perspective as a decisive **instrument in improving the quality of life of people at risk of exclusion in the metropolitan area.**

This plan includes different kinds of social transformation projects and programmes. In 2022, we have rolled out the following:



ONA programme

(413-1)

This innovative and transformative two-year project, rolled out together with the Catalan Red Cross, aims to empower beneficiaries of the former Aigües de Barcelona Solidarity Fund and the Social Tariff, combining **stable coverage of basic needs with a specific programme to improve employability and develop skills for future employment.** Employment inclusion seeking to comply with SDG 8: decent, quality work. In addition, the social impact achieved six months after the end of the action is assessed as having an in-depth view of the impact of the programme.

the programme and **more than 90% do so** actively looking for work. This motivation and personal empowerment is also shown in the fact that almost 85% of the people participating in 2022 have completed basic or technical training within the programme, improving their skills and their employability profile.

As a result, **59% of the participants have found a job** during the 12 months of involvement in the programme, and, of these, 41% have kept the job at the end of it.

After the ONA pilot scheme in Barcelona in 2020 and its good results, in 2022 **the programme has been rolled out to five more municipalities:** Cornellà de Llobregat, L'Hospitalet de Llobregat, Sant Adrià de Besòs, Santa Coloma de Gramenet and Sant Joan Despí, with a total impact of **267** people taking part.

The closing data for Santa Coloma de Gramenet, Cornellà de Llobregat and L'Hospitalet de Llobregat in December 2022 show that **the ONA methodology responds to participants' needs and allows them to make progress in improving their personal and work situation.**

The high retention rate is remarkable, as practically 100% of the participants finish

Full support for employment inclusion

	267 participants
	5 municipalities
	99% complete the programme
	59% have had 1 job





(413-1)

Young Talent Scholarship Programme



In 2022, the 7th edition of this university scholarship programme began with five new scholarships, and **29 young people with brilliant academic records but serious financial difficulties** either are taking part of have already taken part.

The university courses are taken at public universities – UPC, UB, UAB and UPF – and degrees that will help these young people transform society are chosen: technical, scientific and environmental courses, etc. In addition to the cost of tuition fees and expenses associated with the courses, the scholarships include teaching support for the students, and mentoring and support for the families.

In the 2021-2022 academic year, the second group of students with scholarships have graduated. **Some of the graduates are starting a work placement at Aigües de Barcelona, which means the company has also managed to recruit talent and provide jobs.**

A-porta project



This is an initiative from the Confederation of Residents' Associations of Catalonia seeking **to empower and train residents to publicise grants available to provide basic services** in neighbourhoods. At the same time, residents are also informed about how they can save on bills and achieve more efficient consumption. The project includes the training and hiring of door knockers: people who are responsible for going door to door in their neighbourhood and informing other residents of the different ways available for saving on the bills for basic supplies like water.

The A-porta project began in 2016 in Ciutat Meridiana in Barcelona and **has been rolled out in other neighbourhoods of the city and in municipalities in the metropolitan area of Barcelona and elsewhere in Catalonia.** Aigües de Barcelona has worked alongside the councils since it began.

In 2022, the results of the programmes begun in 2021 were presented in the municipalities of Viladecans (district of Montserratina), Gavà (Ca n'Espinós and Ausiàs March districts) and Sant Feliu de Llobregat (Can Calders district). They had not been able to be presented before due to the pandemic. At the same time, the second phase of the project has been launched in Gavà, where it is planned to visit between 600 and 700 homes.





Social Area Project



(413-1)

This is our own project with high social impact, which aims to **co-create social transformation initiatives in the region with town councils and community leaders from the municipalities**, in order to combat unemployment among people who are in a situation of vulnerability, with a clear orientation towards improving employment opportunities.

In 2022, the **Montcada i Reixac and Sant Boi de Llobregat** programmes were rolled out, which in 2021 were still at the design phase. Now, in addition, **two more programmes are beginning to be defined, to be implemented during 2022-2023**. The results indicate that public-private collaboration makes it possible to design programmes adapted to people through highly individual and flexible support. The projects establish clear objectives and empower the participants, giving them tools to approach inclusion in the world of work.

Montcada i Reixac social region: Dones amb empenta and Inclou Jardineria programmes, including

During January 2022, the roll-out of the socio-employment inclusion projects Dones amb empenta, to train women in the logistics sector, and Inclou Jardineria to train people with learning difficulties in gardening tasks. Both projects are intended to promote the empowerment of participants through professional training. Of the 15 participants in Dones amb empenta, 53% entered the labour market. 11 students with learning difficulties took part in Inclou Jardineria.

Sant Boi Social Region: participation, design and creation of an urban park

Project integrated into the municipal Emergency Plan to alleviate the social impact of the pandemic on teenagers. It is a co-creation social innovation project consisting of the construction of an area for young people to play urban sports outdoors. In June 2022, the participatory phase of the programme was closed with a total of six participatory sessions with different groups of young people to define and design the area. Occupational training in formwork was also carried out for young people to improve their employment opportunities.

Framework Agreement with Barcelona Provincial Council and design of new Social Areas

In 2022 Aigües de Barcelona and Barcelona Provincial Council signed a Framework Agreement between the two bodies for the joint promotion of projects such as Social Areas in alliance with the Provincial Council's Districts and Communities programme focused on the development of neighbourhoods with high rates of inequality and social vulnerability. As part of this agreement, several meetings have been held with the municipalities of Santa Coloma de Gramenet and L'Hospitalet de Llobregat to design two new Social Areas.

Green Jobs Programme



Green Jobs is a training and work project in which training alternates with practical experience, with the aim of **improving the employability of jobless young people at risk of exclusion**, providing this group with the necessary qualifications and professional skills linked to a job in the environmental sector so that they can reformulate their professional career. In this way, they can enter the job market with some guarantees of stability or return to the education system.

The Green Jobs programme began in 2022 in the municipalities of **Sant Adrià de Besòs and Viladecans**, aimed at young people without jobs, with poor qualifications or who have left school early.

(413-1)

Collaborations with third sector organisations

In 2022, Aigües de Barcelona has unveiled alliances with 26 social organisations in the Barcelona Metropolitan Area, three of which have been new collaborations. The finalist projects of these organisations address the challenges of promoting quality employment and improving employability (24), and generating social welfare (2). During 2022, more than 600 people benefited from these collaborations.

Social alliances with local authorities

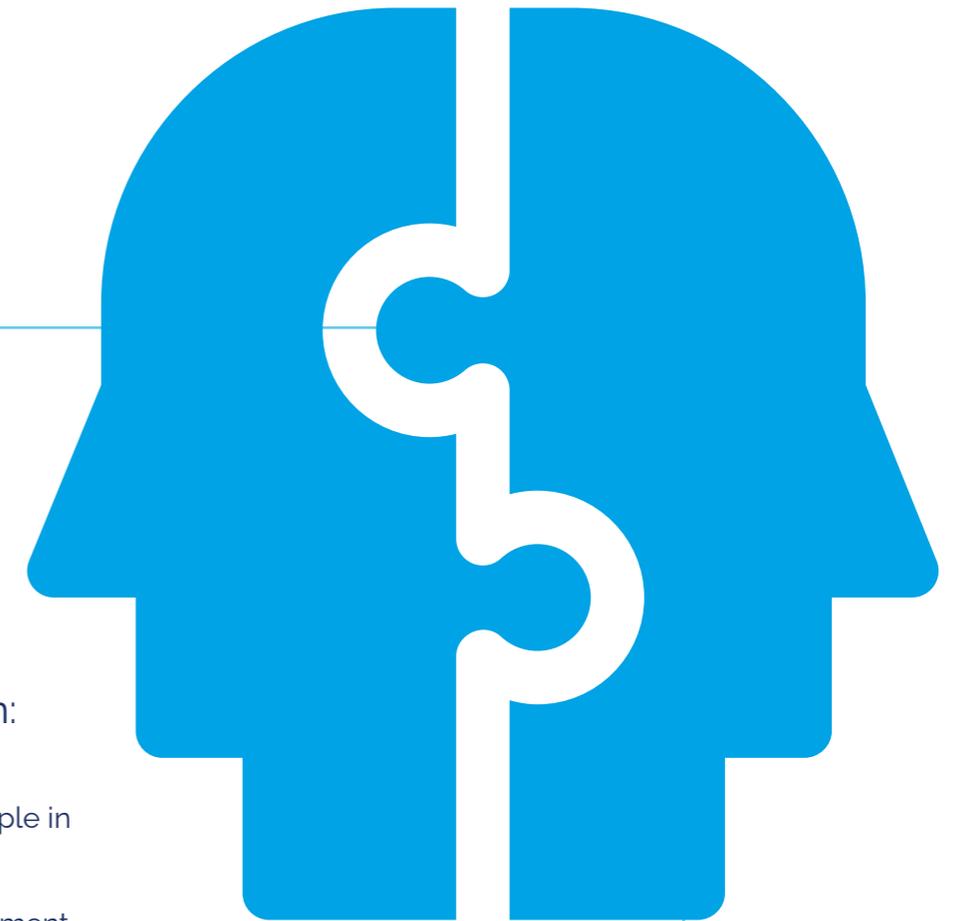
The health, economic and social crisis caused by COVID-19 has increased vulnerability, which has accentuated inequality and increased the number of people and families below the poverty line.

In the different municipalities where it operates, Aigües de Barcelona offers a **social compact to respond to the main challenges facing society and contribute to recovery after the pandemic**. In this way, continuing with the public-private cooperation model, the company makes its capacity, experience and knowledge available to public authorities to promote reconstruction initiatives at a time when this collaboration is more necessary than never.

There are three lines of action:

- **Solidarity:** offering direct support to guarantee access to water for all people in vulnerable situations.
- **Employment:** creating quality employment and promoting a fair transition, based on the protection of human rights, equal opportunities and inclusion.
- **Green reconstruction:** promoting the green transition towards a model of more local and resilient sustainable production and consumption that makes cities more sustainable.

During 2022, we have held 28 preliminary social compact working parties with the councils, before specifying the projects to be developed with the technical teams: 8 groups within the specific topic of employment, 11 on employment and solidarity and 9 on green reconstruction.





(413-1)

Commitment to culture and education

The Water Museum is the core of Aigües de Barcelona's commitment to culture and education. As a dynamic, continuously evolving agent for the spread of knowledge about the values related to the culture of water, **during 2022 the museum has continued to digitise its range of educational and informative material for schools and colleges, families and the general public.**

The Cornellà power station, where the museum is located, is a working facility. For that reason, since the outbreak of the COVID-19 health crisis, unlike other museums, the Water Museum has remained temporarily closed as a preventive measure, to minimise risks at the strategic supply facility. The museum has responded to this situation by pushing forward its digital programme, generating new content, activities and educational resources so that education, knowledge and awareness of water are always available to everyone in any situation.

With the aim of making knowledge of the different dimensions of the culture of water available to everyone and raising awareness of the value of this basic element for life and the sustainability of the planet, in 2022 it has continued to digitise the educational and activity programme taking into account the assessment made the previous year.

Digital educational programme for schools:

During 2022, the Water Museum has offered a 100% digital catalogue to schools. 42,873 children and young people have participated:



Infant schools

Games with water – What water sounds like – Water stories – The water corner

Primary schools

Interactive virtual visit to the Water Museum – Water factory – Online aqualogy – The science of water with Dani Jiménez – The Water Museum in the Minecraft world

Secondary schools

Interactive virtual visit to the Water Museum – Virtual visit to the Sant Joan Despi DWTP – Neighbourhood water, a citizen science project – The science of water with Dani Jiménez – H2O! Manage water for the whole city – Origin: let's rescue the water – The complexity of having water on tap

Vocational training

Virtual visit to the Sant Joan Despi DWTP – The complexity of having water on tap – Interactive virtual visit to the Water Museum

We share a future (AMB):

Water for everything and everyone – Virtual tour of the Baix Llobregat Ecofactory – The water adventure: get to know water better – Combined visit to the Casa de les Aigües and the Montcada i Reixac WWTP – Know the aquifers of Catalonia



Volunteer Plan

Corporate volunteering at Aigües de Barcelona contributes to fostering a sense of belonging, enriching relationships between colleagues. It also offers the possibility of learning first-hand about the reality of our environment and contributing towards improving it. The volunteering programme is aligned with both the company's strategy and its purpose, as well as the needs of the region and the motivations of the workers. It forms part of the 2021-2023 Social Action Plan.

In 2022, the company received **Respon.cat recognition** for its corporate volunteering programme for having a developed, intense, structured project with a long history.

Respon.cat is a business initiative that acts as a reference in Corporate Social Responsibility in Catalonia. Through its awards, it aims to create a framework for recognising best business practices in this area.

During 2022, the restrictions imposed have not allowed all the planned actions to be carried out. Nevertheless, the following actions have been taken:

Social volunteering

- **Coaching with the Èxit Foundation.** Corporate volunteering initiative intended to guide and motivate young people in socially vulnerable situations who have experienced school failure, by coaching, guiding and motivating them to continue with their education. Aigües de Barcelona has participated in two rounds of coaching in 2022, with almost 50 volunteers supporting the young participants.
- **Mentoring Young Talent Scholarship Alumni.** This initiative is intended to guide and develop the maximum potential of young scholarship graduates, both personally and professionally. This is done via a professional relationship between mentor and mentee.
- **Helping those who help.** In 2022, the company renewed its agreement with the Catalan Federation of Social Volunteers (FCVS) with the aim of making it easier for recipients of the Ajudant els que ajuden programme to improve the activities carried out by their volunteers, offer knowledge and guidelines to be followed through training capsules to improve the health and safety of the volunteers from the FCVS bodies and make it easier for outstandingly dedicated volunteers from the FCVS bodies to accredit the skills they have developed through volunteering.



Environmental volunteering

- **BiObserva** – Volunteer birdwatching in cooperation with the Catalan Institute of Ornithology. BiObserva environmental volunteering project in which volunteer workers record bird observations that will later be used as bioindicators.
- **Neteja Fons Marí** – Environmental cleaning volunteering in collaboration with the Catalan Federation of Underwater Activities (FECIDAS). Cleaning and waste collection day at the Forum organised by FECIDAS which allowed a total of 557 kg of marine litter to be collected in the bathing area at the Sant Adrià de Besòs Forum.





CREATING VALUE FOR CITIZENS

ESG

SOCIAL

- Customer satisfaction



Maria Álvarez
Customer Experience
Manager at Aigües de
Barcelona

Maria Álvarez, Customer Experience Manager at Aigües de Barcelona

“Putting people at the centre of decision-making and improving their experience as customers remains a priority for Aigües de Barcelona. This was the starting point for the Amb Tu customer experience programme, based on focusing on customers (listening to them, understanding them and empathising with their needs), making us more digital and accessible, and being closer to the most vulnerable customers (ensuring we leave no-one behind).”

The use of new technologies in recent years has made it possible to offer new solutions to customers and enhance the user experience through digitisation. An important part of this commitment is to measure the level of satisfaction and the trends that are clear from feedback from the customers themselves. This can be used to reduce management reaction and solution times, define protocols for specific groups or improve the simplification and automation of administrative processes. All this comes through a process of active listening to customers.

In order to listen to our customers and know what concerns them, we must provide them with mechanisms to get this information to us. This is the origin of the active listening project, which offers tools – chatbots and online forms – that provide us with all this valuable information in an aggregated form and in real time for each of our customer service channels.”





Close to our customers



(2-6)

We always place the customer at the centre of our activity, and the service we offer must provide quality and excellence. Customer satisfaction is therefore an essential aspect, cutting across all our lines of work. **We base product quality and customer service on fundamental values such as empathy, inclusion and safety.**

Our customers

We strengthen our commitment to customers by putting them at the centre of our strategy and focusing all efforts on ensuring **the best possible experience** through any of our customer service channels.

Omnichannel customer service – coordination between all advice and query channels – is a distinctive feature of Aigües de Barcelona, which offers customers multiple service channels to be able to attend to all types of user and give customers the best answers.

Our customers

	1,259,690 households
	8,200 industrial
	49,553 communities of residents
	142,402 shops
	10,327 municipal services

We are all customers

(2-6)

Throughout the organisation, we have implemented an awareness programme that focuses on people. We have worked on a whole series of values to activate a cultural change we call **We are All Customers**, involving the whole company. It involves **motivating the entire staff to put customers at the centre of all decisions in any area within the company** and ensuring these always take this idea into account.

In the same way, the company is also concerned with continuously assessing the service it offers. This assessment is an essential tool for continuously implementing improvements in its processes and detecting the most important aspects and attributes for customers.

In 2021 we began the real-time assessment of customer satisfaction with the **Active Listening** project, through which we **continue to implement surveys in real time about the quality of telephone assistance**, our website and our offices. Customers can immediately say what they thought of the way their procedure was handled and how they were treated by the agent. These assessments are added to a platform that allows us to have immediate results, as well as to act much more quickly if a customer is dissatisfied.

Similarly, we continue to carry out the annual **Survey on the service provided by Aigües de Barcelona**, which captures the customers' views on different aspects, including their consumption habits, the perception of water and their level of satisfaction with the service received from Aigües de Barcelona, classifying the different attributes in the order of priority given to them by customers.

In 2022 we obtained a customer satisfaction index of **7.42 out of 10**.

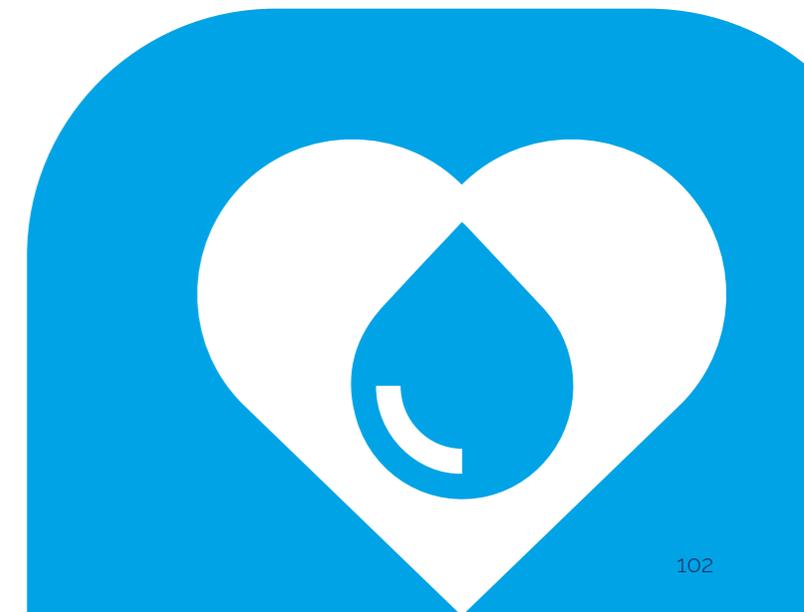
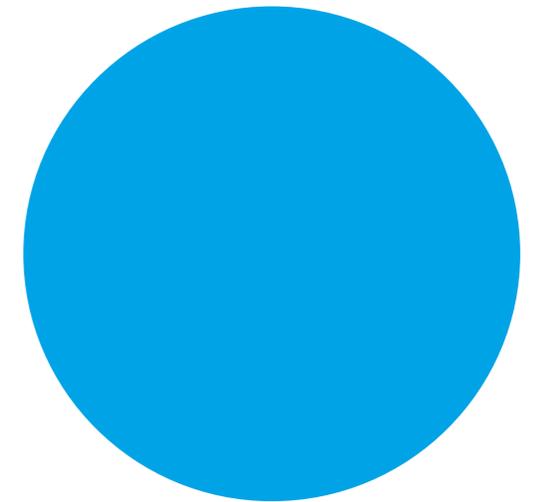
In the area of customer satisfaction, it should be noted that in 2022 Aigües de Barcelona has been awarded the **Customer Service of the Year** award in the water supply companies category of the service leaders competition promoted by Sotto Tempo.

In 2022 we obtained a customer satisfaction index of **7.42 out of 10**.

The most significant ratings obtained by channels

Channel Overall	Cumulative NSS value*	63.91%
	Satisfaction with the procedure (out of 5)	4.66
Channel Phone call	Cumulative NSS value*	64.98%
	Satisfaction with the procedure (out of 5)	4.68
Channel Visit	Cumulative NSS value*	62.08%
	Satisfaction with the procedure (out of 5)	4.39
Channel Web-site	Cumulative NSS value*	26.74%
	Satisfaction with the procedure (out of 5)	4.17

(*) The Net Satisfaction Score (NSS) Index is calculated as: number of people who are very satisfied with the experience (they give a score of 9 to 10) minus the number of people who are dissatisfied or very dissatisfied (they give a score between 0 and 6) as a percentage of the total, which is the cumulative value for the whole of 2022.



(2-6)

Aigües de Barcelona's commitment: the Charter of Commitments

The levels of efficiency in the service provided by the company not only constitute internal monitoring ratios for continuous improvement, they are also made known to customers as part of an exercise of transparency through the Aigües de Barcelona Charter of Commitments, which includes the following clauses:

- Water in a maximum of four days: installation of measuring equipment within four working days.
- Most common commercial operations (change of account holder, duplicate invoices, updating data...) carried out immediately.
- Keeping arranged appointments for tasks in indoor installations.
- Meter-reading without errors.
- Immediate warning for excess consumption.
- Responses to complaints about water quality within 24 hours.
- Response to complaints within a maximum of 10 days.

In this way, Aigües de Barcelona develops the quality of the service it provides beyond strict compliance with the Service Regulations, assuming explicit responsibility and, if it fails to do this, paying financial compensation for customers, in some cases even proactively, without the need for them to ask for it.

100% of Aigües de Barcelona customers are covered by the Charter of Commitments.

Requests

TOTAL
1,853,148
requests



99,79
%

Complaints dealt with in less than 9 days

Number of requests per channel



Requests by type



(*) From 2022, this is being expanded with the request type "Breaches of the Charter of Commitments", which in previous years were not reported in this section.



(2-6)

Consumption monitoring

Aigües de Barcelona has 1,010,000 meters equipped with telemetry, so 70% of customers enjoy this service. Looking ahead to the year 2030, we aim to cover the entire stock of meters with telemetry.

Remote metering brings overall benefits thanks to active water management. Having better control over water consumption helps us use it more efficiently and it is also beneficial for users to have more information about their consumption.

Customers with remote metering currently have configurable warnings with which they can detect possible water leaks or excess consumption via the Customer Area.



Customer Counsel: mediation between the customer and the company

The duties of the Customer Counsel include mediation and advice for people who request their intervention because they do not agree with an answer the company has given them when they have submitted a complaint. The figure also offers the company the chance to improve procedures based on analysing the cases dealt with. In this way, consumer rights are also protected.

An additional role of the Customer Counsel is to promote dialogue with stakeholders in the customer environment. This function is reflected in collaboration agreements with public and private consumer protection bodies.

Full information about its operation can be found on the website.



Amb tu

The Amb tu programme, launched in 2021, has become a leader in the customer service field to ensure inclusiveness and the fight against any kind of barrier for our customers. The following details of the roll-out of the programme should be highlighted:

- Consolidation of the new customer service languages: to Catalan and Spanish we have also added English, Mandarin, Arabic and Urdu in order to overcome language barriers.
- Barrier-free spaces to ensure direct, quality, safe customer service: our offices are accessible; we remove auditory walls with the installation of magnetic loops and with a video interpretation service for deaf people (in agreement with FESOCA); and we issue invoices in braille to prevent sight barriers.
- Support in the customer experience with overcoming digital barriers: the facilitating agent model in accessing the offices has become established.
- Proximity to overcome digital barriers: we guarantee that all customers who do not know how to use technology can also contact Aigües de Barcelona with initiatives such as the Mobile Office.

Local care for elderly people

We have activated a service programme for elderly people, who have access to customer service channels adapted to their needs, eliminating the digital barrier that accessing technologies in order to complete procedures represented for many of them.

In addition, during 2022 we designed a specific training plan aimed at improving care for the elderly. The plan was taught at the beginning of this year to nearly 70 people from the Customer Experience, Debt Transformation and Management and Vulnerability Care divisions.

The training helps us to raise the awareness of all staff who deal directly with this group on issues of relationships, language, empathy and support.



A comprehensible bill

(2-6, 417-1)

At Aigües de Barcelona we strive to ensure that our customers always understand the different parts that make up the water supply, a complex process which we carry out efficiently as an organisation to guarantee the quality, safety and continuity of the water consumed by our customers, managing the integral water cycle responsibly.

The water bill includes the amount of this water supply and consumption, as well as taxes imposed by municipal councils, the AMB and the ACA linked to the integral water cycle and, beyond water, for waste management.



(*) Distribution of the cost of a typical water bill for a home in Barcelona.

Debt management

In 2022, the ratio of customers in arrears (customers with debts going back more than six months) to the falling volume of water sales remains at high levels, with a slight reduction compared to 2021.

The total overdue debt currently amounts to 40,151,066 euros.



TALENT PLATFORM



SOCIAL

- Attracting and retaining talent

Aigües de Barcelona makes its team of people a priority. Maintaining the involvement and adaptability of all the people who are part of the company is the result of permanent work to promote and foster people's well-being and talent, training and a culture of fairness, health and safety. All this is not the work of just one department, it cuts across the company as a whole.

(2-7)

We work to create a good climate and **develop policies and processes focused on developing safe, healthy environments**, equal opportunities, the promotion of work-life balance, training, participation, dialogue and non-discrimination.

Our task is to **offer an essential service** like water and to ensure it is always of the highest quality. In 2020, due to the COVID-19 pandemic, the company and all its workers had to adapt to the new scenario by addressing new procedures and ways of working that have become consolidated during 2021 and 2022.





Training and development

Our workforce receives continuous training, designed from a very clear point of view: new learners need to be provided with useful knowledge so they can carry out each task using cutting-edge methodologies and tools.

(2-7)

During 2022, we have in fact organised face-to-face and online conferences on the environment, digitisation and client-focused communication, finance, occupational health and safety, asset protection, human rights, conflicts of interest and relations with authorities.

We also have a performance management system that facilitates internal promotion processes with guarantees of objectivity and equal conditions while identifying each employee's professional skills and areas for improvement.

We periodically offer training relating to the established ethical framework with the aim of creating a pleasant working environment and promoting values of cooperation, positivism, respect and camaraderie. We make the Code of Ethics, the Criminal Risk Prevention Model and the main policies available to all workers.



35k
hours of
training

During 2022 we have offered more than 35,000 hours of training.



Aigües de Barcelona Talent Hub

(2-7)

The true value of Aigües de Barcelona stems from its people and their ability to innovate, solve problems of creativity and act intelligently. These faculties have a common factor: talent. For this reason, we see talent management as one of the main challenges for achieving our goals and the success of our organisation.

We adapt to new ways of attracting talent by working with different study centres and signing collaboration agreements with universities and professional training centres.

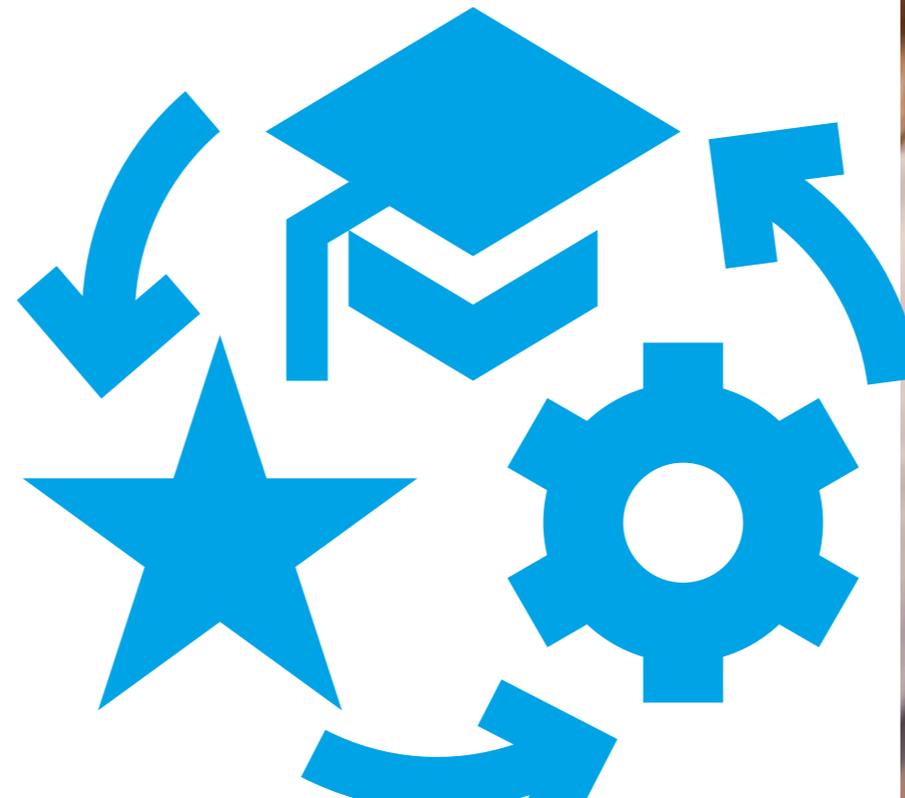
Aigües de Barcelona makes the Talent Hub tool available to its staff to manage an objective performance assessment. The system makes it possible to assess behaviours about the way people act in their work environment, which helps to improve the performance of the workforce and offers the possibility of taking on new roles within the organisation in future. The tool also ensures compliance with the principle of equality and non-discrimination (direct or indirect).

The function of Talent Hub is summarised in three points:

Giving performance feedback.

Discussing career possibilities.

Offering tools for professional development in terms of competences and knowledge.





Internal relief promotion

The company has defined succession plans linked to key positions in order to transfer knowledge to the people who will occupy jobs at this level in the future. These plans are identified as an opportunity to internally develop talented people from Aigües de Barcelona.

Within the framework of the School of Operations, career plans have been developed to give in-house guidance to people identified as young talent at Aigües de Barcelona, generating complete profiles in the fields of operations, with an overall view.

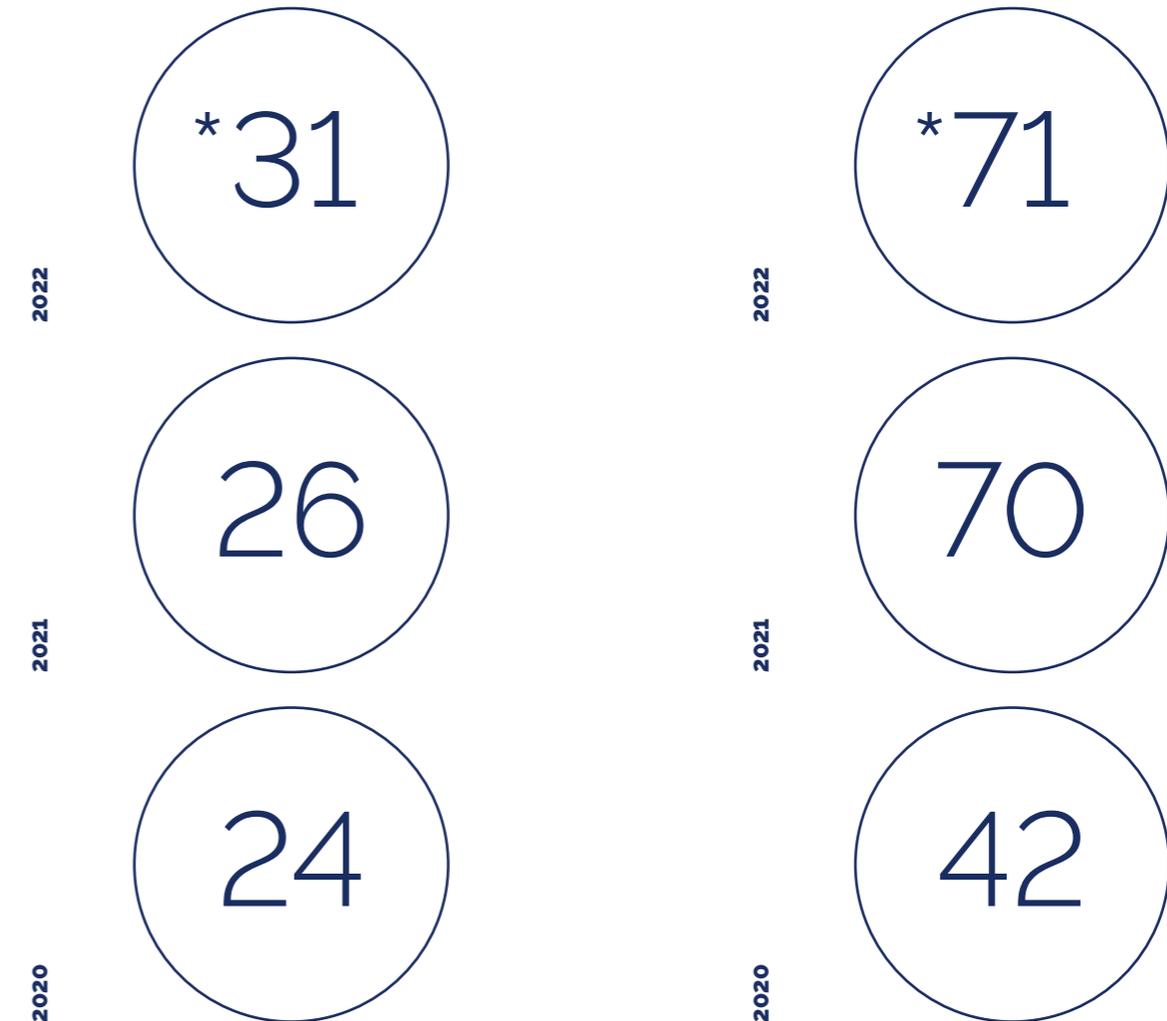


Internal promotion

Women promoted

Men promoted

(2-7)



(*) The promotion percentage of **women** is **10.03%** and that of **men**, **8.59%**.



A DIVERSE AND EQUITABLE WORKFORCE



SOCIAL

- Diversity, fairness and inclusion

2022 was the year when the **Aigües de Barcelona Equal Opportunities Plan** – signed in 2021 – became firmly consolidated. This plan is the reflection of the desire for continuous improvement which undoubtedly allows us to achieve a culture of fairness and respect for diversity.

(2-7, 404-1, 405-1)

Our workforce



94.51%
of staff have a permanent contract



1,148
workers *

72.74%
835 men

27.26%
313 women



100%
of the workforce have completed training



35,096.29 h
training hours

30.57 h
of training per person/year



102
professionals promoted

71 men

31 women



268
professionals with remuneration by objectives

171 men

97 women

*Workforce at 31/12/2022

The Equality Plan is intended to **promote real and effective equality between men and women with the aim of avoiding any kind of discrimination.** We see our Equality Plan as a real opportunity for growth and development.

We consider that diversity provides wealth, is a source of innovation and value creation, encourages exchanges of experiences and becomes a competitive element that allows us to move closer to a diverse society in a continuous process of transformation.

At Aigües de Barcelona, the principles of fairness and respect for diversity are the basis of our activity. **We apply fairness as an integral part of all our work processes,** decision-making, people management policies and communication and we continue to work to include this value in our organisational culture.



Responsible recruitment

(405-1)

At Aigües de Barcelona, we are committed to the people and the region where we carry out our activities and, for this reason, we promote proposals aimed at continuing to build a stronger, healthier, more diverse and, therefore, more sustainable society over time.

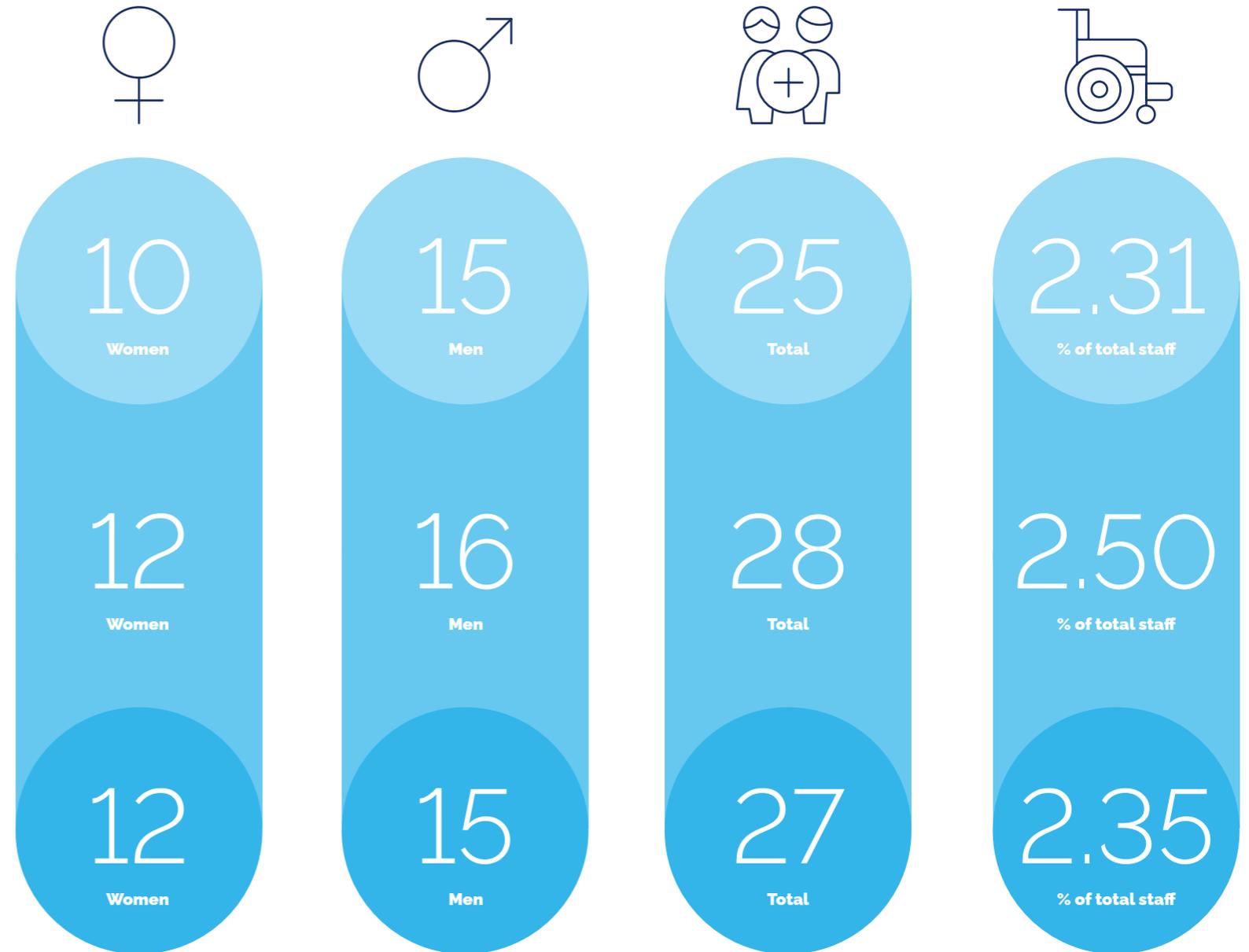
In this regard, **1,085 Aigües de Barcelona workers have permanent contracts**, representing 94.5% of the workforce. This figure is a good example of the company's backing for a committed human team.

The **integration of people with disabilities** and who are at risk of social exclusion is **another of our lines of action for equal opportunities**. In this sense, we promote programmes that benefit these groups and establish collaborations with various public administrations, citizen organisations and educational institutions with the conviction that they provide us with very valuable human capital.

We are committed to the people and the region where we carry out our activities and, for this reason, we promote proposals aimed at continuing to build a stronger, healthier and, therefore, more sustainable society.

People with disabilities by gender

2020 2021 2022



It should be noted that, since 2015, **100% of the workforce has taken the Functional Diversity course.**



Outstanding actions in the field of diversity and fairness

JOINING THE ACOGE NETWORK

A network made up of companies committed to diversity – a project endorsed by the Ministry of Inclusion, Social Security and Migration and financed by European Union funds.

RENEWAL OF THE BEQUAL MARK

Awarded in 2019, this seal distinguishes companies as being socially responsible concerning disabilities. Obtaining it requires a firm commitment in three areas: involvement with people with disabilities, management of human resources applying non-discrimination policies, and universal accessibility within the company, both in the facilities and in other areas such as internal communication.

GROUP OF PEOPLE WITH DISABILITIES

During the 2022 financial year, all workers have been monitored and supported in their workplaces.

An equal and diverse environment

In order to comply with the equality and diversity criteria and to apply them correctly and precisely to the company's internal operations, Aigües de Barcelona has set out the **priority objectives in the 2nd Equality Plan**. The objectives in this area are:

- To consolidate the value of equality between women and men in the company's internal culture.
- To make progress in the balanced presence of women and men in positions with horizontal segregation.
- To ensure equal access for women and men to internal training in the different professional categories.
- To promote equal pay for women and men.
- To support the value of the balance of the different spheres of life in the organisation's culture.
- To consolidate the criteria of inclusive, non-sexist communication across all departments.

Also at this point we would like to highlight the Agreement signed with the Ministry in 2017, aimed at promoting the balanced participation of women and men in the Board of Directors. On this matter, we can say that in 2021 we exceeded the target of 30% women on the Board of Directors. During 2022, a vacancy also occurred on the Board and a new director was appointed, so the current representation of women on the Board is 43.75%.



Wage gap

Regarding wage gap, during the previous year, the overall figure was 3.5%. The figure for 2022, then, reflects Aigües de Barcelona's commitment to equality and validates the wage policies applied. This is shown in the under-30 s, group, which mainly corresponds to new recruitment. Here, the mismatch is reversed, at -5.10%.

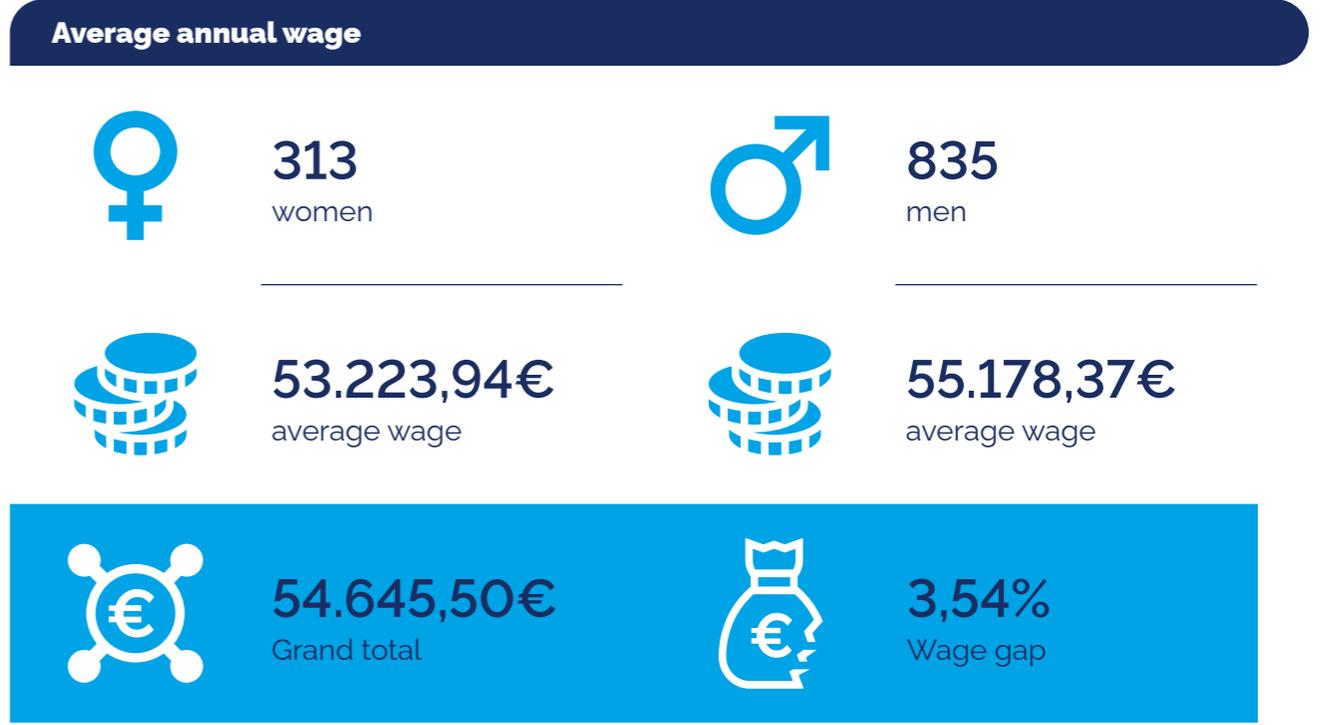
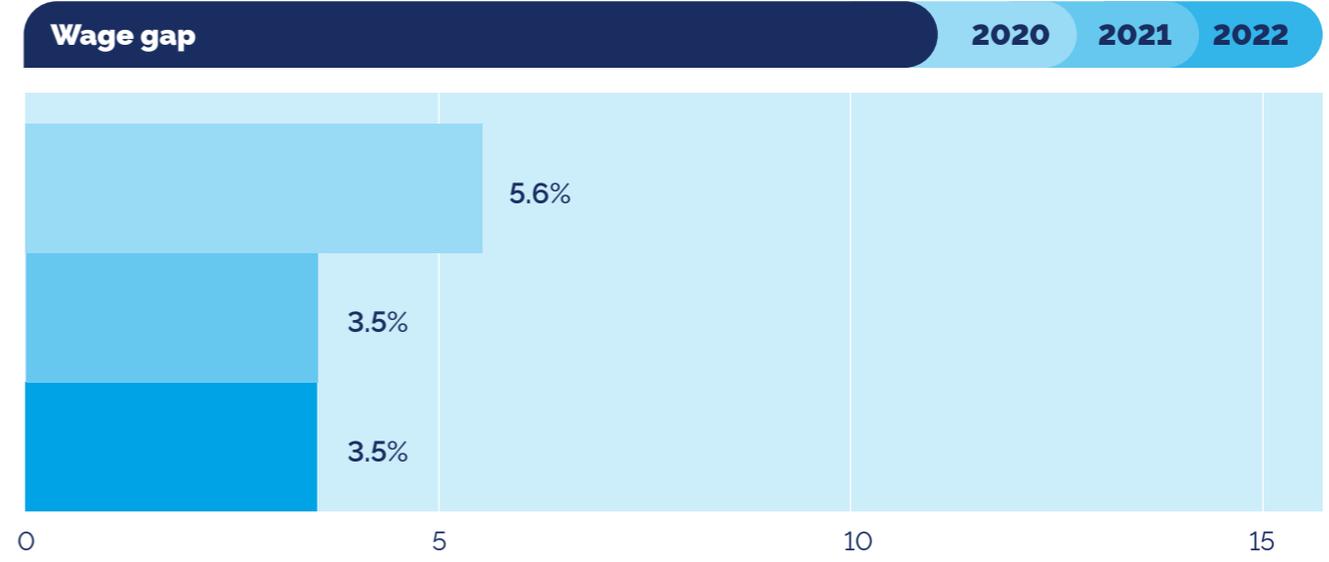
The water sector has historically been a very male sector, with very long careers and seniority, which is one factor helping explain the difference in average annual remuneration. Aware of this situation, at Aigües de Barcelona we are working to reverse this by revising our agreements and applying measures.

The calculation formula is:
wage gap = (average male wage – average female wage) / (average male wage).

The **wage gap has been calculated** following the calculation methodology established by the Catalan government's Department of Employment, Social Affairs and Families and has been based on the average remuneration of workers active on 31 December. The calculation between men and women has been carried out considering their annual gross base salary, voluntary supplements, mandatory supplements and overtime pay. In some cases, the data has been processed to ensure that the comparison is 100% homogeneous in accordance with people's status and the time worked. The remuneration figures and number of people may therefore not match data from other reports.

Management remuneration includes variable remuneration, expenses, allowances and payment into long-term savings provision schemes, or any other benefit.

The members of the Board of Directors have not earned any sum in remuneration as members of the Board, nor expenses or statutory allowances.

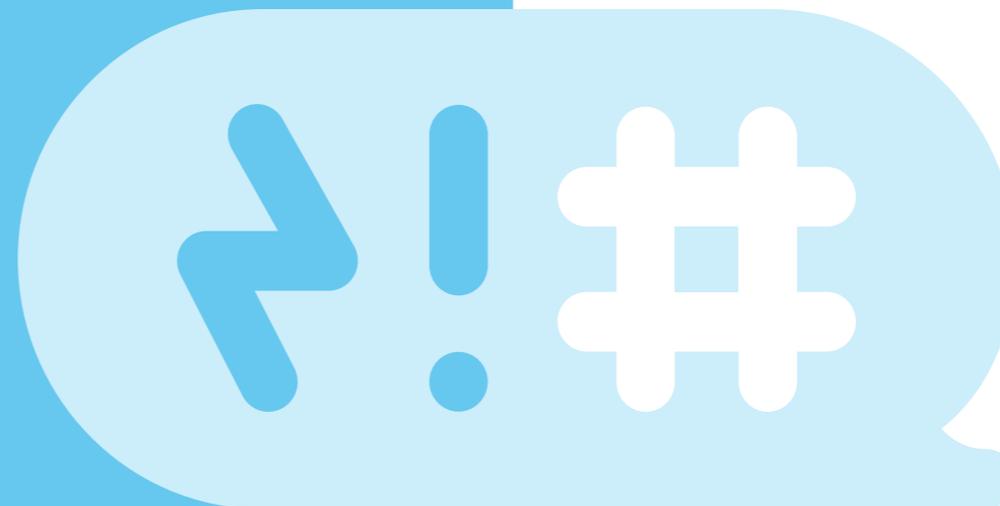




Preventing harassment

At Aigües de Barcelona we consider any form of violence as an attack on people's dignity and, therefore, a violation of fundamental rights. For this reason, since 2014 **we have had an action protocol for cases of harassment.** We updated this protocol in June 2021. The new protocol incorporates harassment by remote means, or cyberbullying, understood as any hostile behaviour against a person using ICTs, and harassment due to the expression of gender or gender identity at work.

We want to achieve a safe, productive, respectful work environment for all people. For this reason, we state that sexual, psychological and moral harassment, bullying, or any other behaviour involving the abuse of authority or discriminatory harassment will not be accepted or tolerated under any circumstances and will be severely punished.



We have a mailbox for inquiries or complaints relating to harassment. Inquiries or complaints received relating to harassment will be brought to the attention of the **Action Protocol on Harassment Monitoring Committee** and will be treated with complete confidentiality.

During the last four years no complaints of harassment have been received. There was therefore no need to activate the harassment protocol.

We would like to highlight two important and necessary actions concerning the **protection of victims of gender violence:**

- The approval of the new protocol for the protection of victims of gender violence, signed on 25 November 2022.
- Continuing membership of 'Empresas Libres de Violencia de Género', an initiative from the Spanish Ministry of Equality (this agreement is currently being renewed)



04

GOVERNANCE COMMITTED TO DIALOGUE AND TRANSPARENCY



Mireia Hernan, Aigües de Barcelona's 2030 Strategy and Accountability Manager

"Transparency and good governance bring value and trust, and are two key premises in everything that Aigües de Barcelona does, as they involve strategic management for all areas of the company and greater resilience and diligence in all processes, as well as active listening and dialogue with stakeholder groups. At the same time, they strengthen credibility and favour the sustainability and continuity of the company's activities and its ability to adapt to the context.

Based on our corporate purpose, we aim to contribute to the social, economic and environmental development of the Barcelona Metropolitan Area, looking at the present, but also looking to the future as a lever for change.

2022 has been a year full of changes and challenges from an environmental point of view, due, among other things, to the severe drought and high summer temperatures, which have highlighted more than ever evidence of climate change and its impact in the Mediterranean. From a social perspective, with the impact that the war in Ukraine has had on the shortage and the consequent increase in the prices of basic goods and services, such as energy or food, with a more extreme impact on the most vulnerable people and families. And, from the perspective of governance, with an increase in regulation in terms of sustainability, both by Europe and the Member States.

At Aigües de Barcelona, we have been working for some time to anticipate the new regulation and, in this way, be more resilient and be able to protect people and the environment as much as possible under the premise of good governance.

We have carried out the Double Materiality and Taxonomy analyses and we have incorporated the whole of the new human rights directive. Beyond all these aspects, since the AB2030 Agenda, we have carried out initiatives as important as establishing all the criteria so that purchases and contracts are carried out under sustainability criteria; we have built and approved the Transparency Policy; we have concluded the Master Plan to convert WWTPs into Ecofactories; we have created different use cases based on the data; and we have managed to be important players in making reclaimed water one of the main sources of water supply.

We continue to work with new projects that should allow us to achieve the company's 2030 Objectives, always with an internal and external view to understand and correctly interpret the changes we are experiencing and those that are to come. In this way, through alliances and co-creation, we can turn the risks into opportunities."

Mireia Hernan
Aigües de Barcelona's 2030
Strategy and Accountability
Manager





CULTURE OF GOOD GOVERNANCE



GOVERNANCE

- Good governance and risk management

Good corporate governance is part of Aigües de Barcelona's business culture and DNA. The best practices established based on good governance bring value and security, improve performance, strengthen credibility and encourage both the sustainability of the company and the continuity of its activities, as well as its ability to adapt to its environment. Therefore, they help improve the company's effectiveness and efficiency, as well as its positive impact on society and the involvement of its professionals.

(2-9)

Composition of shareholders





(2-9, 2-10, 2-11)

The **Board of Directors** of Aigües de Barcelona consists of 16 members appointed by the **General Meeting of Shareholders**, after being proposed by shareholders.

The shareholders propose the appointment or re-election of directors.

Governing bodies

3 shareholders

General meeting of shareholders

16 members

Board of directors

6 members

Executive committee

Board of Directors

3 members

Proposed by the Barcelona Metropolitan Area

11 members

Proposed by Societat General d'Aigües de Barcelona

2 members

Proposed by CriteriaCaixa

Composition of the Board of Directors at 31 December 2022

Chairman
Àngel Simón

Vice-chairman
Manuel Cermerón

Chief executive: Societat General d'Aigües de Barcelona
Individual representative, **Felipe Campos i Rubio**

Directors

Narciso Berberana

Carmen Marull

Miquel Roca

Marta Colet

Clara Navarro

Isabel Rodríguez Ruiz

Montserrat Coldeforns

Marta Palacio

Jordi Ros

Asunción Martínez

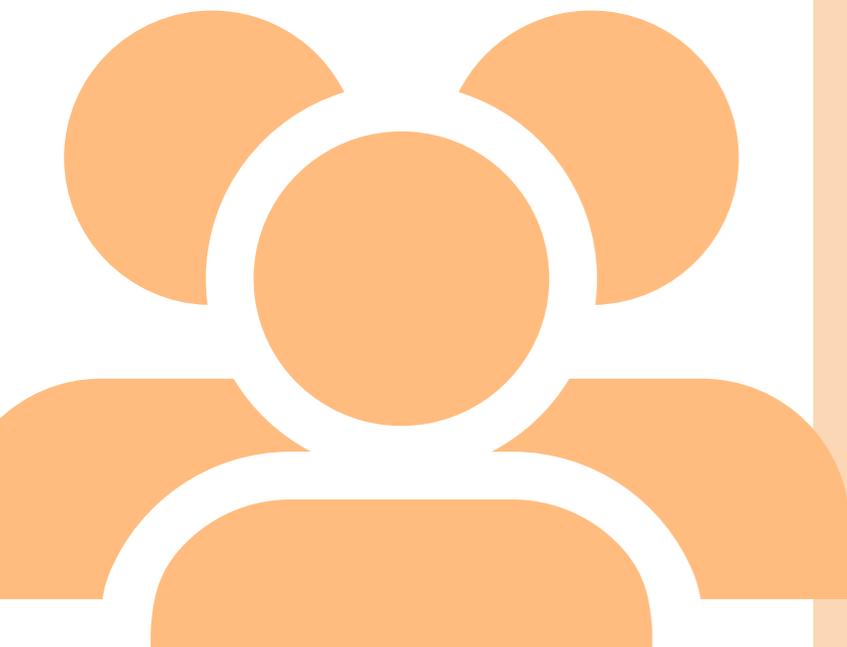
Jordi Parés

Ciril Rozman

Jordi Serra

Secretary (not a director)
José Maria de Paz

Vice-secretary (not a director)
Alejandro Jiménez



We have
an equally
balanced Board
of Directors:
43.75% of the
members are
women



(2-9, 2-10)

During 2022, the Board of Directors has persisted with its objective of diversifying the profile of its members, in line with the company's new strategic orientations. Thus, **female representation on this governing body has been increased with the appointment of the new director Isabel Rodríguez Ruiz, who is chair of the Aigües de Barcelona Intercentres Committee**, bringing the proportion of women directors to 43.75%. It should also be noted that the Accounts Committee and the Ethics, Compliance and Corporate Governance Committee are chaired by the directors Marta Palacio and Asunción Martínez, respectively.

On the other hand, and in line with ESG principles and the due governance promoted by the European Union in order to build sustainable corporate governance, the shareholder Societat General d'Aigües de Barcelona, SA proposed the appointment as a director of the company the person who at any given time is chair of the Aigües de Barcelona Intercentre Committee and that, when this person changes, at the next General Meeting of Shareholders the appointment as director the new chair of the Intercentre Committee in place of the previous one. This appointment corresponds to the company's desire for the maximum number of stakeholder groups to be represented on the Board of Directors.





(2-9, 2-10, 2-12, 2-13, 2-16, 2-17)

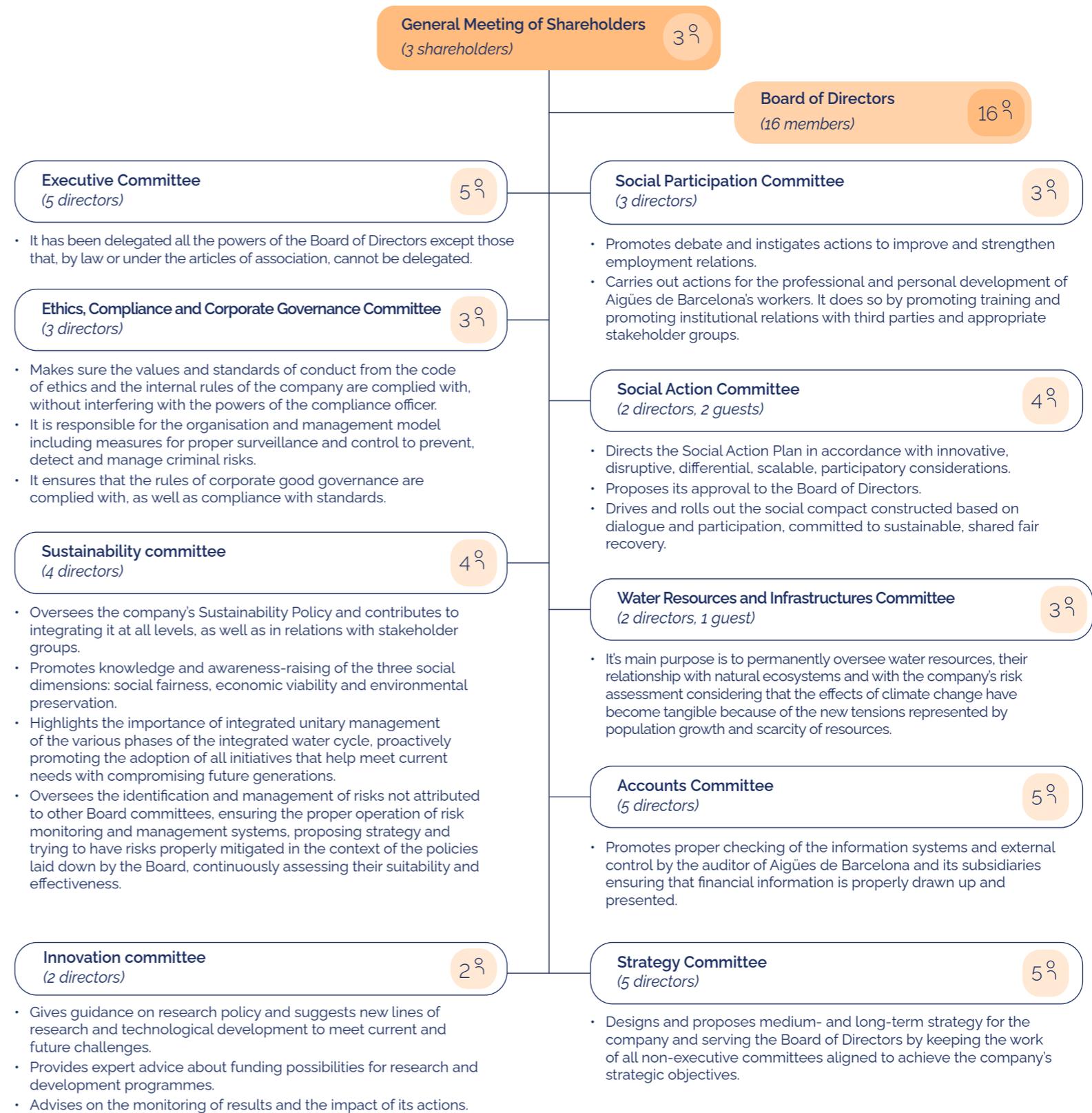
Committees of the Board of Directors

The company has **9 committees that report directly to the Board of Directors**: an Executive Committee that is delegated all the powers of the Board of Directors (except those that for legal or statutory reasons cannot be delegated) and 8 other non-executive committees that work on different areas such as ethics, compliance and corporate governance, accounts, social participation and sustainability, social action, innovation and water resources, and infrastructure.

Each of these committees has regulations approved by the Board of Directors, including the Strategy Committee, which was set up by resolution of the Board of Directors in November 2021 and whose Regulations were approved by resolution of the Board at its March 2022 meeting.

It should be noted that all members of the Board of Directors can access a document space that allows them to review all the minutes and appendices of the meetings of the Board of Directors, as well as the minutes of the meetings of the Executive Committee and the various meetings of the Board's non-executive committees.

All employees undergo regular mandatory training in sustainable development within the framework of the Veolia group, to which Aigües de Barcelona belongs. Work is also being done on a specific plan for all members of the Executive Committee to have training on this matter.





Management structure

The main duty of the Aigües de Barcelona Management Committee is to **ensure compliance with the policies and resolutions issued by the company's Board of Directors**. This Management Committee establishes long-term strategies and ensures the economic viability of the company, as well as the **excellence of the service, the highest quality of water, innovation, transformation and digitisation, social and environmental action and the incorporation of ESG criteria into decision-making**.

It also **carries out operational policies and actions** in each of its areas to achieve the established objectives.

The general manager is accountable to the Board of Directors, which presents and submits the annual accounts, the management report and the statement of non-financial information to the Shareholders' Meeting for approval.

A management aligned with the company's new challenges

Aigües de Barcelona has a **management structure designed to face the new challenges set out in its 2030 Strategy**, focused on improving the quality of life of people and the environment and, in this way, contributing to a sustainable, resilient and prosperous urban ecosystem.

Its three strategic pillars are::



Social commitment



Operational excellence and leading climate change hub



Transformation of the business model, in which the "customer" function is a priority

COMPOSITION OF THE MANAGEMENT STRUCTURE*:

Rubén Ruiz
Managing Director

Jorge Manent
Deputy Managing Director

Maria Rosa Ruiz
Legal Division

Rebeca Marín
People and Organisation Division

Jordi Fontana
Operations Manager

Miquel Sans
General Services Division

* Composition as of 31 December 2022



Miquel Sans, manager of General Water Services in Barcelona

"The war in Ukraine has put even more strain on supply chains already impacted by COVID-19. Energy, both in terms of availability and costs, has become a problem throughout Europe, which is also making a major effort to meet the challenge of climate neutrality by 2050, reversing the environmental impact of different activities and implementing the production of energy from renewable sources as the primary source of obtaining energy.

A long, atypical summer with very high temperatures, accompanied by a significant decrease in rainfall, has led us to water stress similar to that experienced in 2008. However, this time heavy rains are not expected in the short term.

Local, Spanish and European legislation is becoming increasingly demanding regarding accountability in terms of sustainability. Europe has already given us advance notice that all organisations will have to adapt to the new non-financial status reports and comply with the ESG criteria in a periodic, limited, digital way, in order to improve transparency and comparability between organisations. At this point, at Aigües de Barcelona we have carried out the analysis of European Taxonomy and Double Materiality in order to understand where the company is at and to be able to find out first hand what our stakeholder groups expect from us.

In metropolitan terms, aggravated by the drought situation, we are faced with a context in which investments in infrastructure in order to be more resilient to the lack of water cannot be put off any longer. All the agents involved in managing the integral water cycle therefore have a duty to activate them, for the sake of our ecosystems, society and the overall economy of the region.

Considering this scenario, to which is added a CPI that is still so high, we find that the economic management of the company is complex, the value chain difficult to manage, and ever greater efforts have to be made both to anticipate threats and, at the same time, take advantage of all opportunities. Therefore, and in order to maintain Aigües de Barcelona's economic sustainability, it will be essential to rebalance the economic and financial situation through a fairer supply tariff providing better compensation, as well as proper remuneration for sanitation."



Miquel Sans
Manager of General Water
Services in Barcelona



Responsible economic management

Aigües de Barcelona's commitment to society is at the centre of the company's strategy and, for this reason, **we continue to promote responsible management of financial resources that guarantee growth; without forgetting, of course, the generation of positive impacts** on our environment. We understand that economic management must create a favourable scenario for the organisation, which incorporates sustainability issues as a vector for success.

2022 was marked by the 4.02% tariff increase approved by the Barcelona Metropolitan Area. This increase – the first in seven years – has been effective since 31 October, so that, in a context with inflation at its highest level in recent decades and with industrial prices well above the IPC, the delay in the tariff coming into force has caused financial damage to society.

From a macroeconomic point of view, and in addition to inflation, pre-pandemic volumes of water consumption have continued to recover, but we are still far from 2019 figures, partly because tourism levels did not recover until the second half of the year.



The volumes for 2022 were also impacted in the latter part of the year by the coming into force on 25 November of the hydrological alert phase in the Ter-Llobregat system, to which the municipalities supplied by Aigües de Barcelona belong. The measures that must be applied in a drought alert situation involve a series of limitations in some uses:

- Reducing water for agricultural irrigation (25%), livestock uses (10%), industrial uses (5%), recreational uses involving watering (30%) and other recreational uses (5%).
- With regard to municipal uses, particular limitations are established for certain urban uses that all municipalities must comply with, such as limitations on watering gardens and open spaces, a prohibition on individuals filling ornamental fountains and cleaning streets with mains water, and limitations on filling swimming pools and cleaning vehicles, among other measures.
- A figure is also defined for the overall water consumption for each municipality. This is a maximum of 250 litres per inhabitant per day.

Some of these restrictions had a direct impact on consumption volumes in the last weeks of 2022 as well as the first weeks of 2023.

Another important key macroeconomic factor of 2022 has been the end of negative interest rates. This significant increase in rates has affected financial expenditure in the last quarter of the year. The European Central Bank anticipates further increases during this financial year to reach a stabilisation phase or begin to decrease.





Although the increase in prices and interest rates is putting greater pressure on the budget of the most vulnerable families, Aigües de Barcelona maintains its **commitment to society and people by guaranteeing investment in social action and allocating 2.8 million euros** (according to the London Benchmarking Group methodology) for education, awareness-raising, local development, health and well-being actions for the citizens of the metropolitan area of Barcelona.

Economic management	2020	2021	2022
Resources allocated to society (LBG contributions) (€M)	1.9 (*)	1.9 (*)	2.8
Corporation tax (€)	1,170,552	1,980,895	1,224,072
Net profit (€)	3,883,020	4,929,926	970,178
Public subsidies received (€)	16,560 (**)	128,094	382,881

(*) Until 2021, the Aigües de Barcelona Solidarity Fund complemented the tariff so that it covered 100% of the quota and basic consumption sections. The 100% tariff came into force in August 2021. Taking into account the Solidarity Fund, the amount for 2021 would be 3.7 million euros, and for 2020, 4.4 million euros.
(**) The amount for the 2020 financial year corresponds to the subsidies collected. Since 2021, the criterion has been changed to that of earned subsidies.

(201-1)

Value creation financial data

(M€)	2020*	2021	2022
Directly generated economic value	384.5	404.5	428.4
a) Income	384.5	404.5	428.4
Distributed economic value	(352.6)	(360.8)	(379.9)
b) Operating costs without donations	(236.9)	(256.7)	(275.7)
c) Staff costs	(75.5)	(80.8)	(89.6)
d) Capital suppliers	(25.0)	(7.7)	(1.1)
Shareholders (dividends paid)	(20.0)	(3.5)	0.0
Financial costs paid	(5.0)	(4.2)	(1.1)
e) Taxes	(6.6)	(8.9)	(7.6)
Corporation tax (IS)	(0.4)	(2.7)	(1.2)
Others	(6.1)	(6.2)	(6.4)
f) Resources for society (solidarity fund, LBG contributions, donations and sponsorship)	(8.6)	(6.7)	(5.9)
Economic value retained	31.9	43.7	48.5

* The 2020 data have been restated due to changes in the Valuation Rules.

Income statement

INCOME STATEMENT (M€)	2020*	2021	2022
Income	384.5	404.5	428.4
Operating costs	(322.7)	(346.8)	(374.8)
Depreciation and provisions	(51.4)	(48.5)	(49.1)
Extraordinary profit/loss	(0.4)	(0.8)	(0.6)
Operating profit/loss	10.0	8.4	3.9
Financial profit/loss	(4.9)	(1.5)	(1.7)
Profit/loss before tax	5.1	6.9	2.2
Corporation tax	(1.2)	(2.0)	(1.2)
Profit/loss for the financial year	3.9	4.9	1.0

* The 2020 data have been restated due to changes in the Valuation Rules.

Sustainable funding

As part of its commitment to sustainability, Aigües de Barcelona, in its commitment to sustainability, has signed **bank funding agreement under ESG criteria**, which is conditional on commitments in the **areas of social action, the environment, governance and transparency.**

For some time, the company has integrated ESG criteria in its decision-making and is audited and certified with the **SGE21** European standard, which accredits an ethically and socially responsible management system at the company. During 2021, the company took another step in this area by transferring these criteria to its funding.

In this sense, the ESG indicators that the company undertakes to comply with in relation to this new funding are:



Environmental

Commitment to maintain a certain level of annual investment in social action.



Social

Commitment to maintain a certain level of annual investment in social action.



Governance

Commitment to continue working to reduce the wage gap for the company's technical positions, which today is already significantly lower than the Catalan average.

All these indicators are audited annually by an independent external body. During 2022, the financial institution has confirmed that Aigües de Barcelona has fulfilled these three key points. With this achievement, the company will benefit from an interest rate discount for one year.

Sustainable funding goals targets

Target	2021	2022
Moving from a salary gap among technicians and managers of 11.49% to 10.67% (categories T1, T2 and T3) in the period 2021-2027*	8.96%	8.41%
Maintain annual investment of €1.5M in social action **	1.9M€	2.8M€
Reduce the scope 1 carbon footprint of drinking water production annually ***	8.90 T CO ₂ eq/hm ³	11.13 T CO ₂ eq/hm ³

(*) The wage gap - wage gap = (average male wage - average female wage) / (average male wage) - has been calculated following the methodology established by the Government of Catalonia's Department of Employment, Social Affairs and Families of the Generalitat de Catalunya and has been based on the average remuneration of active workers on 31 December, considering the annual gross base salary, voluntary supplements, mandatory supplements and overtime pay.

(**) Investment in social action is measured in accordance with the LBG (London Benchmarking Group) methodology.

(***) The calculation formula for this indicator is: scope 1 greenhouse gas emissions / water produced at the Aigües de Barcelona Treatment Plants.



Risk management

We have a **common methodology for the assessment and handling of the risks** of Aigües de Barcelona's different business processes. Our goal is to ensure we identify all threats to the company and classify them according to a single metric.

Aigües de Barcelona focuses on efficient, comprehensive and cross-departmental mitigation to ensure that risk management is a key factor in the organisation's culture that facilitates decision-making and supports strategic planning activity.

Comprehensive business risk management allows us to manage uncertainty and establish global strategies that promote business resilience.

The following aspects are considered:

- Identifying and analysing the different risk factors that involve potential threats.
- Managing risks, considering ISO 31000 Risk Management as a framework for identifying, analysing, and handling them, measuring effectiveness, monitoring and reporting.
- The specific continuity risks, based on the Business Impact Assessment (BIA) process, and as basic information for the preparation of continuity plans.

	Strategic risks	Changes in the demand for volume of water resulting from variations in the number of customers, climate aspects, economic changes, effect of new technologies, changes in regulations and legislation, and the ability of the company to safeguard its reputation in line with its values.
	Financial risks	Deriving from fluctuations in exchange and interest rates, inflation, customer nonpayment and non-compliance with financial regulations, among other factors.
	Operational risks	These relate to service disruptions, areas such as procurement, quality and process control systems, productivity, supply chains and information systems. Risks related to natural disasters, damage to assets and civil liability risks are included.

Aigües de Barcelona applies the **precautionary principle** at all times when managing potential risks that could affect people or the environment.





The organisation establishes, implements and maintains a formal and documented risk assessment and treatment process that systematically identifies, analyses, assesses and manages risk.

The Security, Continuity and Risks Division is the technical support for those responsible for processes and assessors in making decisions related to risk management.

There are two levels of assessment:

- Level 1: assessment of the company's processes.
- Level 2: overall strategic assessment.

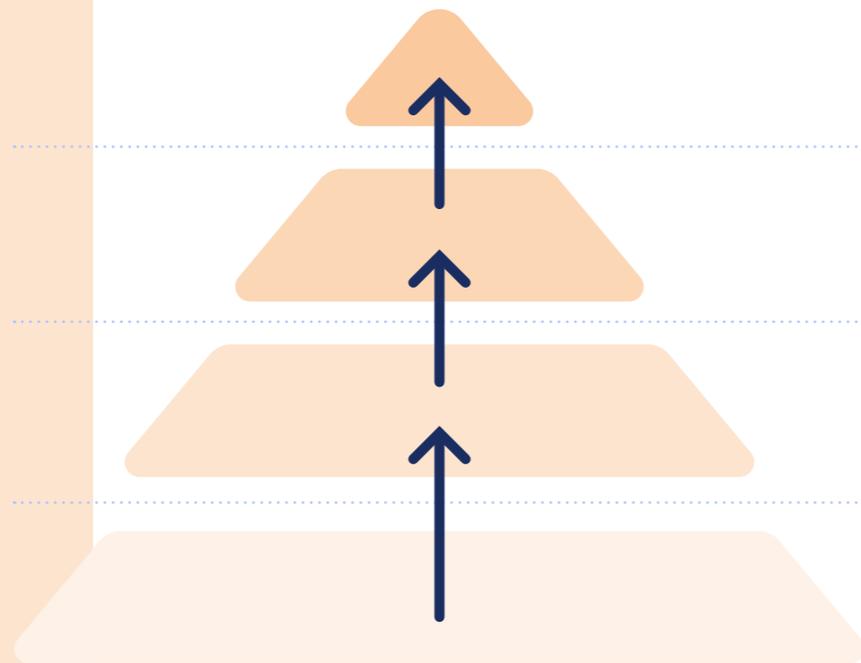
Firstly, the different business processes are identified in order to be able to assess the risk in a detailed way for each management area (level 1). This is carried out periodically, at least once a year, or whenever important changes occur in the organisation that could lead to changes in the results of the last analysis drawn up.

The status of risks is monitored based on the results obtained and the defined risk management plans.

At the end of the process, the most important risks are extracted in a general strategic assessment to generate the company's risk map (level 2).

Details of the roles forming part of the risk analysis process are given here.

Roles in the risk analysis process



Board of Directors

Management committee

Risks committee:
2nd level validation

Working groups:
1st level assessments and validations

Gives final approval before the measure goes to the Board of Directors

- Carries out validation before the measure goes to the Management Committee. It consists of the heads of different departments.
- Responsible for assessing and confirming whether the information emerging when the risk was appreciated falls within the organisation's strategic goals.

- Responsible for assessing the risks assigned to them
- Incorporation of new risks, if applicable
- Definition and application of controls
- Definition of action plans



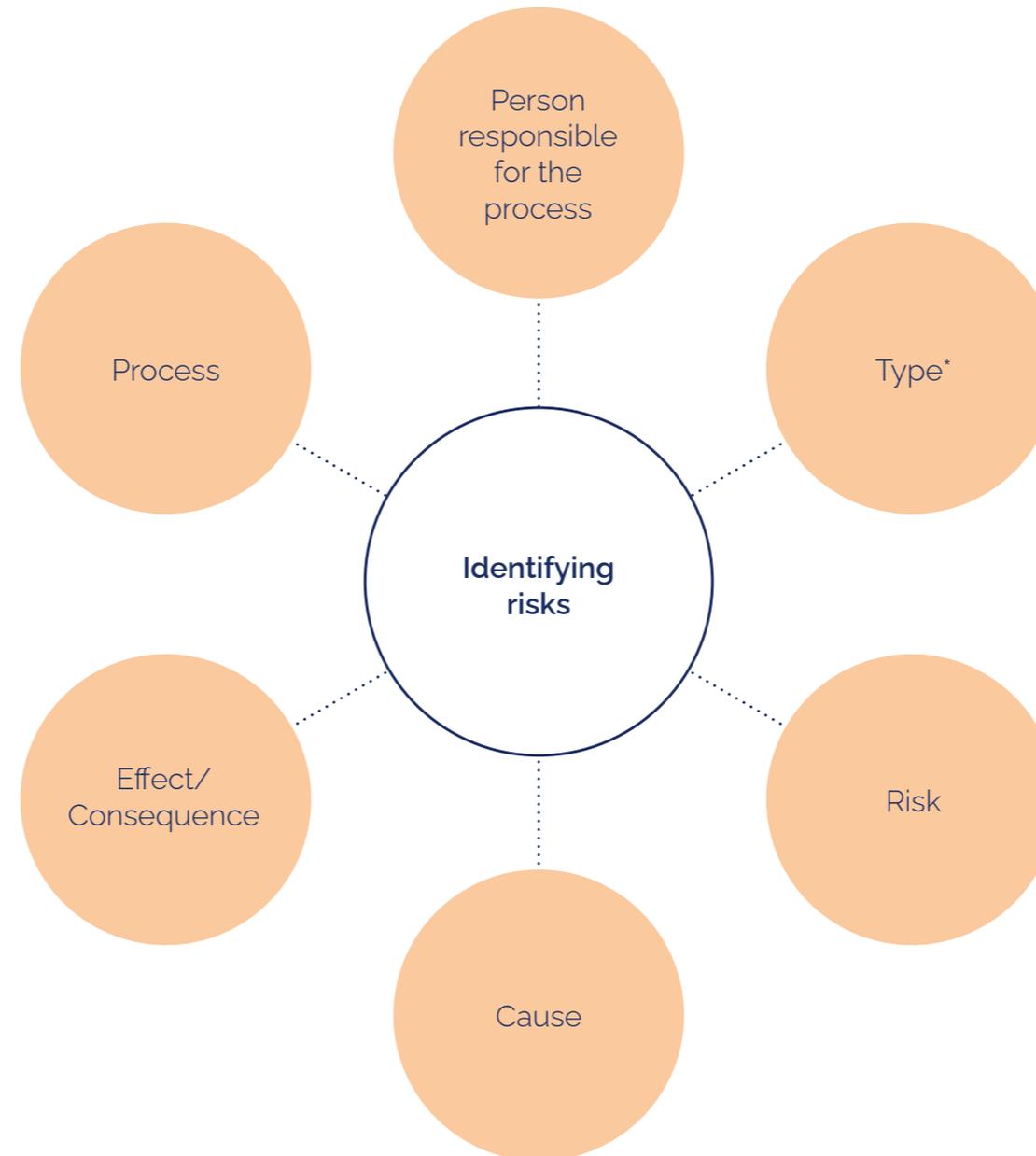
(2-12, 2-13)

Risk map

Risk identification aims to find, recognise and describe the risks that can help an organisation achieve its goals or prevent them from being fulfilled. **The risk map allows us to detect the causes, threats, opportunities, context changes and consequences of each risk.**

Through the Sustainability Committee of the Board of Directors, the company reports on the analysis of the company's risk and impacts on the economy, the environment and people.

In 2022, this analysis was carried out twice and was led by the Cybersecurity, Continuity and Risks Manager.



(*) Type: operational, legal, compliance, reputation, etc.

Risk analysis and assessment

For each risk, the inherent risk and the residual risk are assessed. This process results in a clear assessment of the effectiveness of existing controls or countermeasures. Also, **for each risk, the future risk resulting from the application of the mitigation plans is also theoretically calculated.**

The risk is assessed based on the following key points:

Legal/regulatory

Reputational

Financial

Environmental

Service

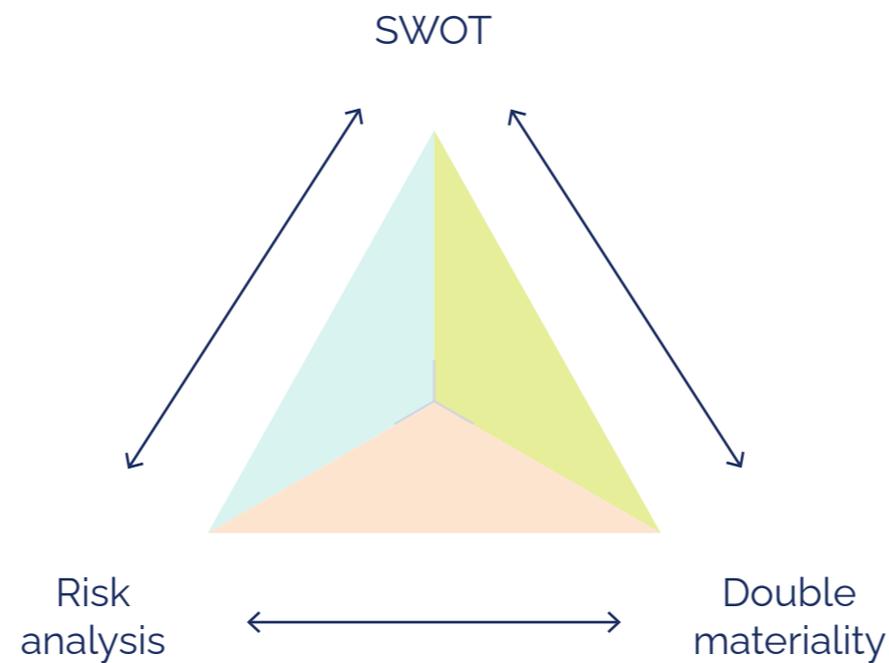
People

Risk handling plans

These consist of selecting and implementing one or more risk management actions. The strategies to be considered are:

1	Prevent or eliminate: change the original conditions of an action to completely eliminate the risk identified.
2	Transfer: transfer the negative impact of the risk to a third party.
3	Mitigate: carry out specific actions that reduce the likelihood of the threat appearing or its impact if it does materialise.
4	Accept or increase: change nothing and take the risk or increase it by looking for an opportunity.

This risk analysis is draws on and feeds back into both the company's Double Materiality and SWOT analysis (Strengths, Weaknesses, Opportunities and Threats).



Business risk prevention culture

During 2022, an important initiative has been carried out within the organisation on risk management and operational resilience under the framework of the ISO 22301:2019 Continuity Management standard.

The following milestones on the way towards operational resilience stand out:

- Consolidating the Incident and Emergency Management Plan (PGIE) with a cross-departmental vision.
- Measuring resilience (new indicator calculation).
- Plan to expand the scope of the ISO 2230 system.
- Cross-departmental integration of risk management.
- Promoting continuity plans.



Javier Montoya, director of Cybersecurity, Continuity and Risks of Aigües de Barcelona



Javier Montoya
Director of Cybersecurity,
Continuity and Risks of Aigües
de Barcelona

“Our comprehensive risk management system allows us to anticipate threats and ensure the objectives and strategic goals defined by Aigües de Barcelona are met. This management is a structured process to deal with the uncertainty related to a risk. For this reason, we identify, analyse and assess the risks that affect us right across the company, to then establish the most appropriate strategies for dealing with them. This is intended to reduce both the probability of occurrence and the negative impact the risk may have.

The result of this analysis process allows the governing bodies to establish strategies aimed at minimising these risks to provide reasonable security and integrity in relation to achieving objectives.

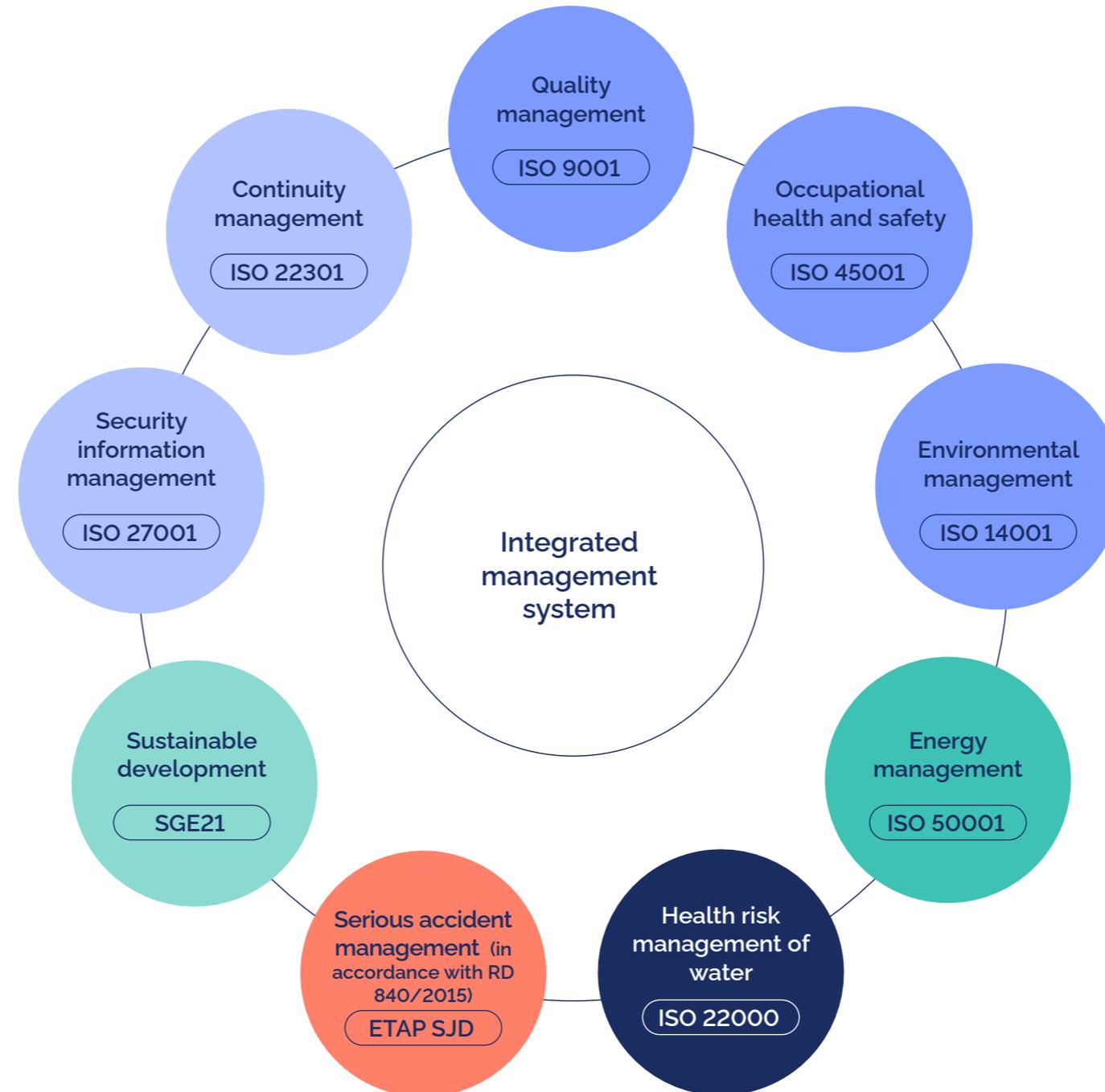
Risk management strategies include transferring the risk to another party, avoiding it, reducing the negative impact of the risk, and accepting some or all of the consequences of a particular risk via an informed decision. We do all this management on a regular basis (twice a year) so we can have an up-to-date and more accurate result.”



Management systems

Aigües de Barcelona's Integrated Management System (IMS) is the basis of our continuous improvement model. The IMS allows us to be more efficient when it comes to managing the various management systems implemented and certified in the organisation and **to identify the main impacts generated by our activity and the main operational risks** we face in a coordinated way.

We have management systems for the main areas that affect the **quality of the service we offer and the quality of the water supplied**. In this way, we establish control and monitoring processes and measures that ensure compliance as far as possible with these two basic aspects of our activity.



(403-1, 416-1)

The comprehensive assessment of legal compliance, which is carried out in accordance with the rules of the Integrated Management System, allows us to prevent possible negative impacts of the organisation in these areas and to establish specific contingency protocols in cases where this is necessary.



Internal and external audits

The audit process ensures compliance with the provisions defined by the management systems and makes it possible to assess their conformity and effectiveness. It is a systematic, independent, documented process that makes it possible to collect the necessary objective evidence.

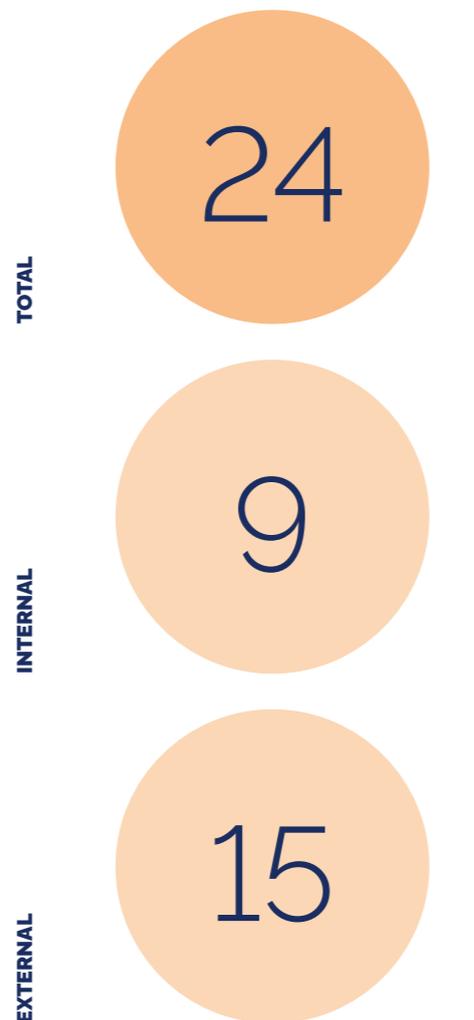
Both internal and external audits follow the plan established in an annual schedule. All systems are audited at least once a year. This covers sampling at centres and activities included in the scope of the system within a maximum of six years for centres and three years for activities.

It should be noted that during 2022 different follow-up and renewal audit processes have been carried out and all have been successfully passed, as can be seen in this table.

The internal auditors belong to the Agbar Group, with the exception of the Continuity Management System, Information Security Management System and SGE 21, which is carried out through an external company. The Group therefore has a list of qualified internal auditors who meet the knowledge and experience requirements for the area to be audited, as well as the management system in question. Anomalies resulting from audits are dealt with individually and corrective actions are defined to prevent them recurring.

During the previous financial year, the scope of the continuity management system was also extended, including the distribution process for the integrated water cycle, and we have returned to in-person audit processes.

Audits carried out



Management tools

The Integrated Management System is the basis for promoting a continuous improvement process that satisfies our customers, is respectful of the environment and consolidates business results.

Our main management tools are:

PROSAFETY

The management system integrates all levels, activities and functions of our organisation. Compliance with it must be the mandatory reference when carrying out activities, responsibilities and commitments. To do this, we have this management tool that allows us to ensure the appropriate management, monitoring and closure of real and potential non-conformities in the different processes that make up our management systems.

MIDENET

With reference to measurement, monitoring and verification, MIDENET allows comprehensive management of the organisation's strategy, with careful monitoring of all management plans that allow us to respond to the organisation's strategy and objectives

SALEM

This tool provides the specific legal and regulatory requirements applicable to the organisation, taking into account the activities carried out. SALEM helps us to identify and evaluate the applicable legal requirements, as well as staying up to date on these matters.

NEODOC

During 2022, we achieved the full integration of this new document management tool, which allows us to ensure control of the documented information from the different management systems, guaranteeing preparation, verification and approval, as well as effective distribution and access. NEODOC represents a qualitative improvement on the previous document management tool.

(2-23)

Policy management

The **Integrated Management Policy**, approved by the senior management of Aigües de Barcelona, is a fundamental part of the Integrated Management System, which includes a commitment to comply with the established requirements and to continuously improve the effectiveness of the system implemented. The policy provides the framework for establishing and revising the objectives of the Integrated Management System.

Transparency Portal:

<http://transparencia.aiguesdebarcelona.cat>



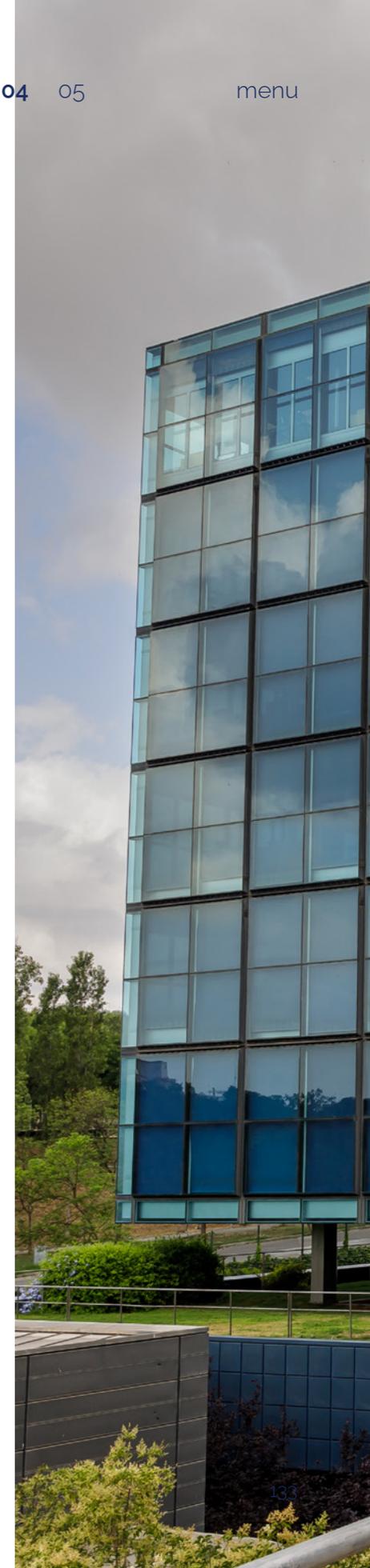
We also have a **series of policies approved by the Board of Directors** that reinforce our ethical and transparent culture, as well as our commitment to sustainability, the environment and human rights:

- Sustainability Policy
- Climate Action Policy
- Human Rights Policy (new, 2022)
- Transparency Policy (new, completed in 2022)
- Criminal risk prevention, detection and management model policies:
 - » Policy on conflicts of interest
 - » Policy for relations with public authorities and officials
 - » Policy for action in the private sector and conflicts of interest
 - » Sponsorship and patronage policy (updated 2022)
 - » Information security and use of ICT policy
 - » Tax compliance policy
 - » Environmental and water quality compliance policy (updated in 2022)
 - » Criminal compliance policy (new, 2022)

The Management Committee has also approved the Just Culture Policy.

Aigües de Barcelona makes these policies available to all its stakeholder groups and Management ensures that they are known to all employees. Specifically for working people, these policies are distributed via the NEODOC document manager.

The policies are periodically reviewed in order to adapt their level of commitment, based on experience, the identification of new risks, new technologies, legislative changes and new challenges. This review must ensure consistency between all the organisation's policies.





TECHNOLOGY AND INNOVATION, A LEVER FOR THE FUTURE



GOVERNANCE

- Technology and innovation

At Aigües de Barcelona, we establish **innovation as one of the values that define our identity**. We are a benchmark within the city's innovation ecosystem. Our track record highlights the efforts of all professionals through projects that have a tangibly positive impact on society.

For this reason, we understand innovation as a guarantee for efficiency and improving our competitiveness, but above all we understand it as a way to make life easier for people, and, in particular, those who need it most. That is why we seek excellence in the management of the integral water cycle, while at the same time looking for innovative solutions that minimise the impact of climate change, reinvent the relationship between water and the city, and develop social solutions to solve critical problems of the city and its people. To achieve this goal, **we promote the development of internal talent while complementing ourselves through collaborations with external agents who bring us a different vision by making a commitment to open innovation.**

We are convinced that sharing knowledge and experiences with other organisations, technology centres, universities and public authorities adds value to what we do, allows us to achieve more ambitious goals and helps us contribute positively to society, beyond our organisation.

This commitment takes the form of six lines of research:



L1. Alternative resources



L2. Impact of global change



L3. Efficient infrastructure management



L4. Environment and health



L5. Water and energy



L6. Water demand management



Our research and innovation work is mainly carried out through Cetaqua, which promotes research, technological development and innovation in the integral water cycle processes, moving towards a circular economy with an eye on the future. We also work to generate an ecosystem in which collaborations are encouraged, making it possible to build innovative solutions aligned with the changing needs of society and generating strategic alliances to accelerate the value creation process.

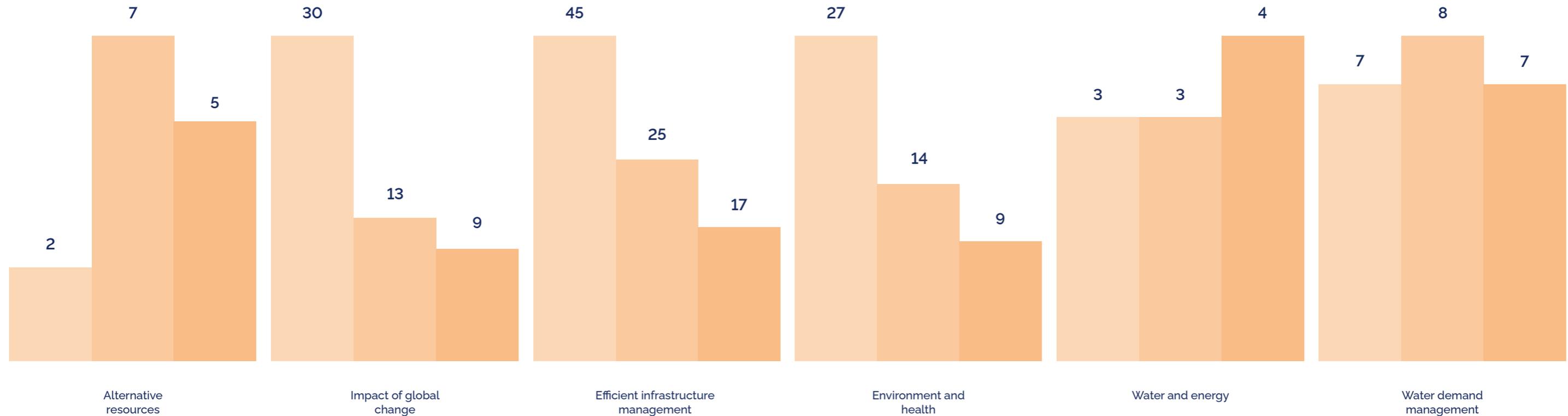
Total projects



(*) In 2022, work has been done so that we can have a portfolio with a smaller number of projects to ensure a greater impact.

Number of projects by research lines

2020 2021 2022





Investment in R+D+I (euros)

During 2022, the effort in innovation has been maintained and the investment in R+D+I has increased to €4.8 M.

Aigües de
Barcelona
innovation budget

1,124,436

2020

986,634

2021

1,208,827

2022

Budget for the
Cetaqua research
centre

3,614,255

2020

3,666,095

2021

3,640,204

2022

Total

4,738,691

2020

4,652,729

2021

4,849,031

2022



A creative fabric of alliances and collaborations

We actively collaborate with different players in the innovation ecosystem and we have worked together to carry out different projects in 2022, such as:

- COMPANIES AND START-UPS



The start-up Kamleon for the Smart Urinal project and companies such as Transpark and ROTEC in the ESPREM project, Aqua Security in the COMPUTER VISION project, Quantion Digital Factory for the 3DLAB project, and LABAQUA and Transports Metropolitans de Barcelona (TMB) for the Nimbus project, among others.

- UNIVERSITIES AND RESEARCH CENTRES



Such as the LEITAT research centre with the 3DLAB and Rodet 3D projects, the Universitat Politècnica de Catalunya (UPC), also in the Rodet 3D project and DRACO, and the CSIC, INRAE and AUB in the MAGO project, among others.

- PUBLIC BODIES



The aim is for councils to be an active, collaborative part of the various innovation projects. For this reason, we have created alliances with various public authorities, such as the municipal councils of Viladecans, Badalona, Santa Coloma de Gramenet, Esplugues de Llobregat, Sant Joan Despí and the Barcelona Metropolitan Area itself.

- ASSOCIATIONS



We are open to working with different agents, as it is important to make innovation cut across boundaries and for the impact to go beyond the urban cycle and the more operational aspects. The project with the Hospital del Mar (in collaboration with the start-up Kamleon) is an outstanding example.



Outstanding projects and performances:

REGREEN

Demonstration of the feasibility of using reclaimed water for hydroponic agriculture at municipal level. The design, construction and implementation of an experimental plant for hydroponic cultivation to assess the feasibility of using reclaimed water, promoting a new use of this resource and enhancing public awareness.

LAB CLIENTS

Is a digital laboratory for the analytical exploitation and development of telemetry data. It makes it possible to highlight the potential of data analytics and artificial intelligence applied to customers.

ESPREM

In-plant assessment of conventional osmosis technologies for recovering water from the brine at the Sant Joan Despi (SJD) DWTP. This pilot project is intended to demonstrate and validate the technology for recovering water from the brine generated in the current reverse osmosis process at the SJD DWTP.

ULTRAREUSE

Reuse of membranes from the Sant Joan Despi DWTP at the Baix Llobregat WWTP. This project is intended to demonstrate the technical and economic feasibility of reusing ultrafiltration membranes.

COMPUTER VISION

Rapid detection of process alerts at water plants with Computer Vision (DEEP PLANT). This project is intended to equip DWTPs with new monitoring systems based on Computer Vision and Digital Twins.





CYBERSECURITY AND DATA MANAGEMENT



GOVERNANCE

- Cybersecurity and data management

Cyber attacks have increased worldwide in 2022. The number of reported incidents has been increasing because the attack surfaces are getting larger. We have experienced an increase in phishing which, due to its prevalence and effectiveness, has become one of the main threats of 2022. We predict it will continue to grow and will be the form of attack most commonly used by cybercriminals in 2023.



To greater collaboration between criminal groups is added the increasing sophistication of attacks, as the perpetrators carry out fully targeted actions with a knowledge of the target and their vulnerabilities that increases the chances of the attack succeeding.

The **most important threats** today are:

- Theft or manipulation of confidential or private information, such as financial or health records.
- Viruses that can destroy or hijack data, damage machinery, disable systems or interrupt operations.
- Impersonation and financial fraud.

All in all, it is essential to improve security surveillance and control activities faced with the increased likelihood of attacks against critical infrastructures.



Highlights during 2022:

Due to the increase in cyberattacks, **Aigües de Barcelona has strengthened all its protocols and preventive alert systems and has worked** on an internal awareness plan with periodic communications sent to all workers to minimise the impacts of the attacks

Basically:

- We have expanded the segmentation capacity of communications networks, increasing the devices that review data traffic and create isolated work zones to minimise the impact of potential attacks.
- We have increased awareness initiatives for working people, so they are aware of cyber dangers and are our first line of defence.
- We have strengthened computer equipment protection measures (equipment hardening) in order to detect and repel threats.
- Finally, we have also improved the monitoring of computer systems to detect possible attacks and be proactive.

In terms of physical security, we have improved surveillance camera systems and incorporated video analytics technologies in order to improve the detection of intrusions and thus be able to ensure continuing operation in the face of a terrorist or sabotage attack.



Data protection

The protection of private information must always be included in the Code of Ethics of any responsible company. **Aigües de Barcelona treats the data of any individual related to the company with respect** and in accordance with the security requirements and established regulatory compliance.

During 2022, we continued to work to ensure proper compliance with the **General Data Protection Regulation**. The main actions have been:

Updating the record of treatment activities and reviewing the risk analysis and coordination of the corresponding action plans.

-

Appointing the **new Data Protection Officer (DPO)** for Aigües de Barcelona.

-

Adapting the methodologies to the **new requirements and pronouncements** of the monitoring authorities.

-

Regular meetings of the Aigües de Barcelona **Personal Data Protection Act Committee**, consisting of a multidisciplinary group of professionals who make up the various Aigües de Barcelona divisions.

-

Management of the internal and external channel to attend to requests related to data protection: dpo@aiguesdebarcelona.cat

-

Updating various **data protection policies** and have Aigües de Barcelona's Data Protection Policy approved by the Board of Directors in 2022.

-

Issuing **two information communiqués** for all professionals.

-

Continuous training of the Aigües de Barcelona DPO team on specialised courses.





VALUE CHAIN



GOVERNANCE

- Responsible supply chain



Imma Soto
Aigües de Barcelona
Purchasing and
Procurement Manager

Imma Soto, Aigües de Barcelona Purchasing and Procurement Manager

"At Aigües de Barcelona we promote the sustainability of our value chain by incorporating social and environmental sustainability criteria into the company's hiring processes. We are committed to dialogue with our suppliers by establishing relationships based on the ethical principles of integrity, equal treatment, non-discrimination, transparency and competition, always within the current regulatory framework.

We also believe that it is essential to maintain close contact with our suppliers leading to co-creation and innovation processes. And it is also necessary, of course, to promote a commercial model based on closeness, with the aim of generating economic, social and environmental value. This value creation must allow synergies in the local economy while promoting circularity, extending the life-cycle of the resources needed to provide the service of the integral water cycle and minimising spending on resources."



Approval

(2-6)



The ultimate objective of the approval is to **contribute to ensuring the quality of the supplies and services, having sufficiently qualified suppliers with the capacity and organisation** to respond properly to the purchasing or contracting specifications.

Both in the initial approval and in the periodic evaluation, the risk levels defined in the area of continuity have been adopted. It is therefore very important always to identify suppliers which, due to poor quality, can have a negative impact on our activity.

The risk level of the suppliers examined is divided into three labels:

- Strategic: unavailability directly affects the provision of the essential service in the short term (less than a week).
- Important: relevant to the continuity of the essential service normally or in the face of identified adverse scenarios (e.g.: storms, lack of electricity supply, epidemics, pollution, remote control failure, etc.).
- General: all other suppliers.

At the same time, we also work with **three levels of risk assessment**: basic assessment for general suppliers, standard assessment for the more important ones and specific assessment for strategic suppliers.

The most important evaluation criteria are:

- Non-compliance with deadlines.
- Operational complaints.
- Complaints about the quality of the material or service.
- Level of service according to the user's perception.
- Documentary management of the coordination of economic activities (CAE).
- RePro registration.
- CSR score.
- Economic solvency

In 2022, 1,200 suppliers have been assessed and 95.10% have obtained a high score – over 8 points. The remaining 4.90% were awarded an average score – between 6 and 8 points.



(2-6)

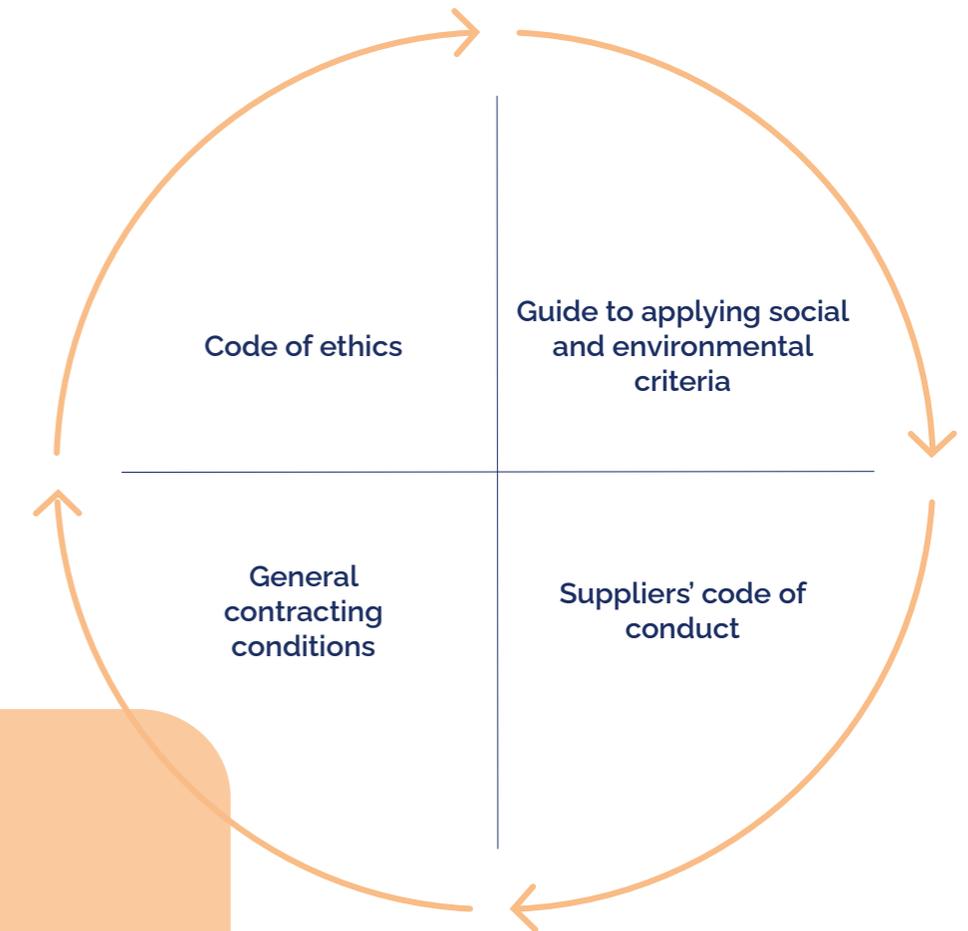
The **Purchasing under Sustainability Criteria** project developed within the framework of **Aigües de Barcelona's AB 2030 Agenda encourages the awarding of contracts with criteria linked to practices favouring sustainable development and regulations marked by SDG and ESG criteria.** The number of procedures in which sustainability aspects have been included is obtained from the procurement process management platform called **GEXCON**. Thus, during 2022, social, environmental and energy efficiency selection or evaluation criteria have been incorporated in 55 tender procedures, representing 44% of the total tendered.

Supplier assessment	2020	2021	2022
Suppliers assessed	1,106	1,158	1,201
High score (8-10)	96%	96%	95%
Average/high score (6-8)	4%	4%	5%
Low score (less than 6)	0%	0%	0%

Supplier code of conduct

We are also aware of the need to **extend our values to the entire supply chain**. To be able to do this, we have a supplier code of conduct, which includes points relating to the protection of human rights, corruption and environmental and social aspects. To comply with this commitment, **in 2022 we approved an anti-corruption code of conduct, which updates and replaces the protocol of best practices relating to ethics in commercial relations.**

Ethical framework for supplier relations





(2-6)

Purchases with sustainability criteria

Also within the framework of the 2030 Agenda of Aigües de Barcelona, **we have carried out Purchasing under sustainability criteria project, which aims to align our value chain with the company's sustainability strategy.** The project sets out the guidelines for Aigües de Barcelona's purchasing to be made under sustainable social and environmental criteria.

The documents making up the project are:

- The Sustainable Purchasing Policy.
- The Guide to Applying Social and Environmental Criteria to the Purchasing and Contracting Process: selecting the best offer based on social and environmental aspects.
- Sustainability criteria sheets by purchase category.
- The governance of contracts with sustainability criteria.

At the moment, through the Climate Action Hub, we are exploring and sharing initiatives for the joint reduction of carbon emissions in the value chain in collaboration with 55 suppliers.

The **strategic target has also been set at 80% of the total value of the company's purchasing being made under sustainability criteria by 2030.** The percentage is currently 43.7%.

We believe in supplier management oriented towards the long term through fair and transparent selection, using a supplier register that allows full traceability throughout the purchasing process.

Registering suppliers allows the company to ensure that they comply with minimum sustainability criteria – reputation, quality, environment, financial health, and health and safety at work. These are confirmed via the Achilles platform, which helps authenticate data, mitigating risks globally and allowing the creation of safer and more sustainable supply chains.



Purchasing with social value

In 2022 we have continued with our commitment to purchase from different companies with social value. We would highlight the contracting of the social action organisation Femarec and the purchasing of Christmas hampers under a contract with Escid-Grupo Sifu awarded by Agbar via a special employment centre. Catering has also been ordered from companies set up to offer employment inclusion.

In 2022, we made purchases from different companies with social value:

- » Externalització de Servicios y Compras, SL – Escid
- » Taller Auria, SCCL
- » Femarec
- » Cassià Just Foundation
- » Salta Empresa d'Inserció, SL



(2-6, 204-1, 413-1)

Local purchasing

Aigües de Barcelona considers it essential to **promote a business model based on local purchasing with the aim of creating economic, social and environmental benefits**. In achieving this, we can note a big contribution from local suppliers (75.2%) in providing materials and services. On the other hand, most of the volume of sales by non-local suppliers is in Spain (24.7%) and only a minimal part of the turnover is from foreign suppliers (0.01%).



Local and non-local purchasing

2020

2021

2022

M€

Local (province of Barcelona)	191.65	208.03	188.11
Rest of Catalonia and Spain	51.29	67.33	61.70
International	0.81	0.35	0.30

Number of suppliers

Local (province of Barcelona)	908	933	984
Rest of Catalonia and Spain	303	354	377
International	24	25	37

Local purchasing:
75.2% of the total
(984 suppliers
from the province
of Barcelona).



Encouraging dialogue

The commitment to dialogue and participation with all the company's stakeholder groups directly includes the entire value chain. In March 2022, as part of the roll-out of Aigües de Barcelona's transparency, dialogue and local relations strategy, we held the Suppliers' Day, focusing on the aspects of social action and climate neutrality. As a socially committed company, we have always shown proactive cooperation to help suppliers that want to join our initiatives.

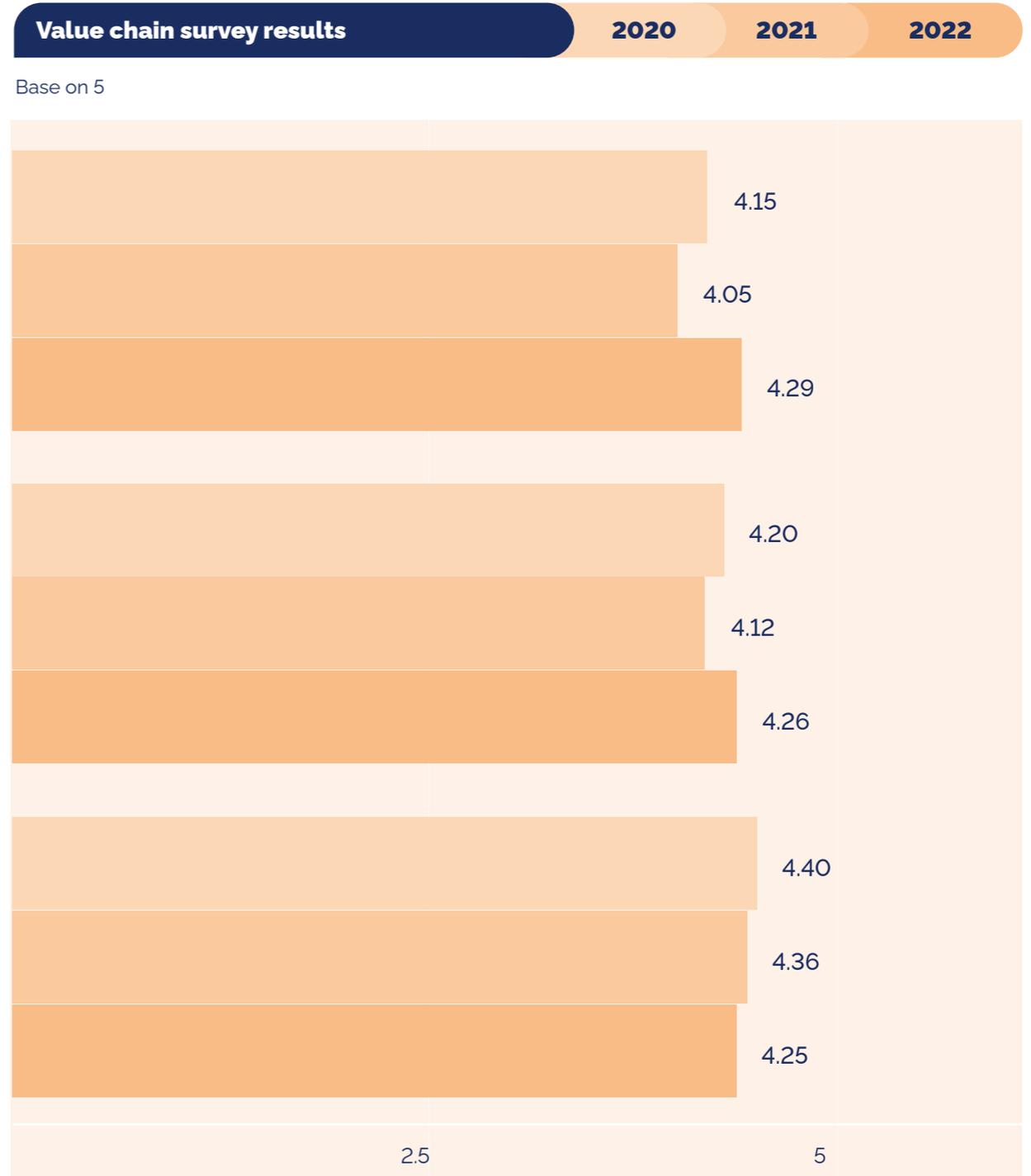
Communication with suppliers is an excellent channel to find out what Aigües de Barcelona's plans are, as well as the sector's knowledge of our activity:

- More than 59.8% of suppliers say they know the Transparency Portal.
- Knowledge of the Climate Action Policy already reaches 57%, although the figure for the Climate Action Hub falls to 33.6%.
- As for the Human Rights Policy, 52.5% are aware of it and 64.8% believe it has an impact on the relationship between Aigües de Barcelona and its suppliers.

Value chain survey results

As part of dialogue and communication, an important action by Aigües de Barcelona is the preparation of the annual survey, in which the company wanted to know its suppliers' satisfaction levels, needs and expectations. More than 800 suppliers took part in the last survey and we received 122 responses.

In general, there was a slight increase in the score for the aspects usually asked about. Specifically, we obtained these quantitative results:





2030 STRATEGY: PUTTING TOMORROW ON TODAY'S AGENDA



GOVERNANCE

Integrating sustainability into the business model

At Aigües de Barcelona, we work for the well-being of people and the environment in which they live. We want cities to be better places to live, with a guaranteed quality of life. This central purpose of our action is based on a clear determination **for water to become the impetus that allows us to change the future.** To achieve this, every day we contribute to the sustainable development of the metropolitan area of Barcelona by complying with the United Nations' Sustainable Development Goals and applying ESG criteria.

2030 Strategy

The analysis of the internal and external context, the Double Materiality and the ESG criteria have allowed us to define the 2030 Strategy: the roadmap for Aigües de Barcelona for the coming years. In this way, **tomorrow's challenges are integrated into today's agenda, which helps us anticipate solutions to future difficulties.**

Aigües de Barcelona's 2030 Strategy is based on five guiding principles that allow the creation of shared social value.





New adaptation of the 2030 Strategic Plan

Until 2021, the Aigües de Barcelona 2030 Strategic Plan was based on the key points: people, city and environment, but, as a result of the new trends and the requirements of the European Union, in 2022, as part of the Turquoise Transition of the AB2030 Agenda, we have analysed the most important international organisations in terms of ESG criteria in order to define the company's 2030 Strategy based on these.

In this way, the Turquoise Transition project team has analysed the recommendations of the following international bodies:

- **Global Reporting Initiative (GRI):** an international organisation that helps companies, governments and other organisations communicate their impacts on issues such as climate change, human rights and corruption.
- **World Economic Forum:** a non-profit foundation that gathers business leaders, political leaders and intellectuals in Davos every year to discuss the most urgent problems on the planet.
- **Carbon Disclosure Project:** a charitable organisation that advises companies on the proper management of their environmental impact.
- **Value Reporting Foundation:** a global foundation that provides the resources companies and investors need to develop a shared understanding of business value.
- **European Financial Reporting Advisory Group:** a private association established in 2001 promoted by the European Commission to serve the public interest.



This exercise has allowed us to define the new **Aigües de Barcelona 2030 Strategy** based on environment, society and good governance criteria:

Environmental

- Water**


Resilience
Quality
- Climate neutrality**

- Biodiversity and natural capital**

- Circular economy**




Social

- Citizens**

- Full well-being**


Occupational health and safety | Human rights
- Talent**

- Diversity and fairness**
- Social commitment and impact**

Good Governance

- Accountability**
- Purpose and governance**

- Risk management**

- Transparency and dialogue**


Materiality
Stakeholder groups
- Sustainable investments**


Technology and digitisation
Innovation
- Ethics and compliance**

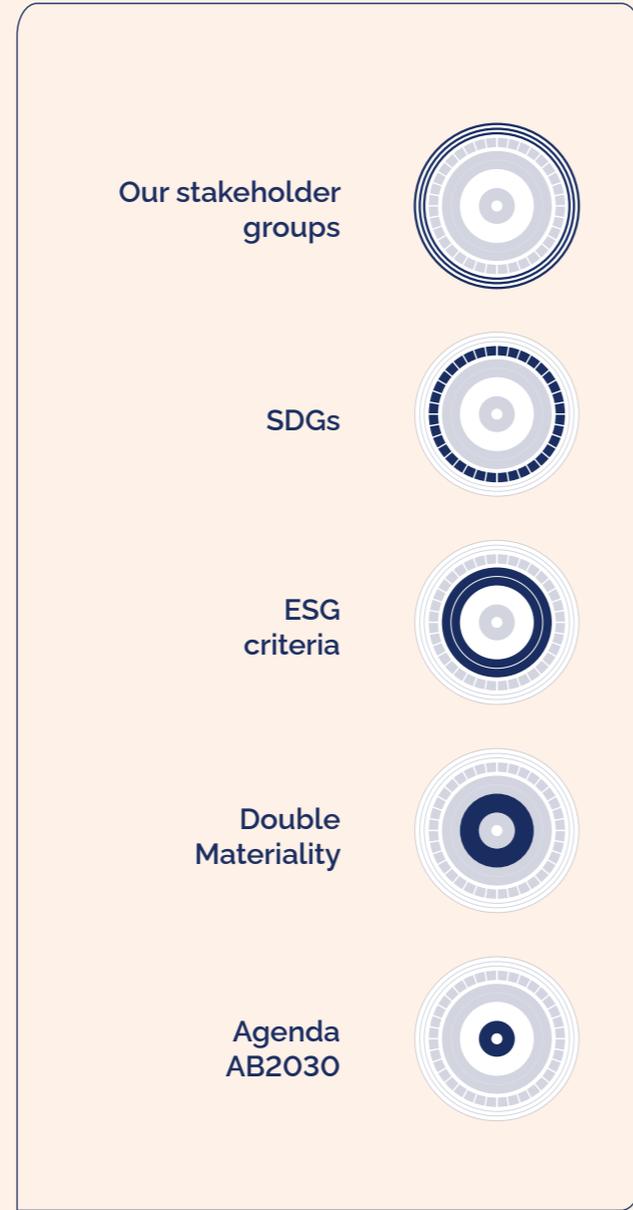
- Value chain**




So, our 2030 Strategy is based on:

- ESG criteria
- The material issues resulting from Double Materiality
- The company's stakeholder groups

This 2030 Strategy, defined in the following graphic, is also based around our corporate purpose because it generates a positive impact:



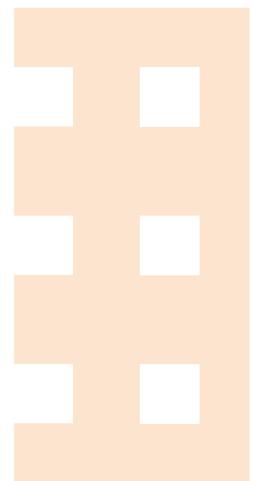
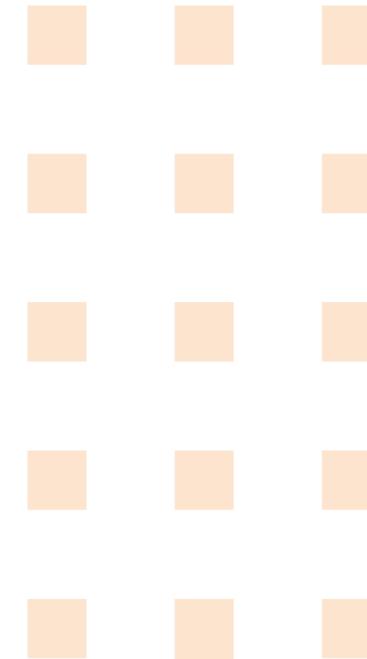


Objectives of the 2030 Strategy

The 2030 Strategy has defined **23 2030 strategic objectives** based on the needs that emerged during the co-creation process of the 2030 Strategic Plan. These objectives are aligned with the company's ESG matrix of criteria and the material issues arising from Double Materiality. They allow:

- Alignment of the company's capacity to create value with the needs of society in the metropolitan area of Barcelona.
- Linking the company's reason for existence with social, environmental, governance and economic objectives.
- Assuming a commitment to transparent, efficient and sustainable management of a public asset.
- Integrating stakeholder groups into the design of actions and decision-making.
- Promoting co-design and open collaboration between the authorities, organisations and citizens as an opportunity to face the challenges of metropolitan Barcelona within the 2030 horizon.

Following these objectives must allow us to respond to the environmental, social and governance challenges we face as a company and, at the same time, must also cover the challenges we assume as an active part of society and Barcelona's metropolitan ecosystem.





AB2030 strategic objectives

The Aigües de Barcelona 2030 strategic targets are the targets the company has set itself to achieve in 2030. It must be taken into account, when analysing these initiatives, that they are defined using a strategy based on sustainability and under ESG criteria. That is why in many cases 2021 has been taken as the base year – the beginning of the challenges established by the company for the year 2030.



(305-5)

E - Climate neutrality

	GOAL	INDICATOR	TARGET	2021	2022
Energy and mitigating climate change	Implementing sustainability in more than 50% of journeys	Ecomobility to and from work	Year-on-year reduction	37%	38.40%
	Reducing the carbon footprint by 55% by 2030 (base year 2019)	% reduction of carbon footprint on 2019	55% vs. 2019 (74% vs. 2015)	-11.20%	-10.21%
Constructing alliances and communication with SGs	Annual increase of 4 large-capacity centres offering tap water as first option	Number of large-capacity offering drinking water as first option	4 annually	1	17

E – Water (resilience)

	GOAL	INDICATOR	TARGET	2021	2022
Integrated water cycle management	To release drinking water resources by annually increasing the m3 of reclaimed water used by 10%	Annual % increase in m3 of reclaimed water used making it possible to release drinking water resources	10% a year	62.69%	9.90%
	To achieve 85.5% efficiency in the supply network by 2026	Technical water performance of the supply network (supply network efficiency)	2026: 85.5% Base year: 2020	83.05%	83.78%
	To reach 70% of the water supply for the Barcelona metropolitan area based on local water resources	% of local resources (Llobregat basin + Besòs basin) compared to the total resources used for water supply	70%	67%	62%

E – Water (water quality)

	GOAL	INDICATOR	TARGET	2021	2022
Integrated water cycle management	To maintain excellent water health guarantees, anticipating the requirements of the new Consumer Water Directive (EU) 2020/2184 concerning monitoring for new pollutants	IND1: % new parameters monitored	IND1: 100%	Avail. April 2022	85.70%
		IND2: % new parameters complying with the parametric value	IND2: 80% / 100% (January 2024)		99.46%
Customer satisfaction	To improve the public's sensory perception of water	Public perception of the sensory quality of the water (GESOP Omnibus poll)	2025 target: 10% improvement in public perception 2030 target: 20% improvement in public perception (base year: 2021)	40.90%	41%

*5 haloacetic acids (sum), PFAS (sum), biphenol A, uranium, chlorites, chlorates

E – Biodiversity and natural capital

	GOAL	INDICATOR	TARGET	2021	2022
Coastal protection and biodiversity	To naturalise 100% of our spaces, preserving the environment and biodiversity of our facilities	% m ² naturalised	100%	24.48%	34.7%



E – Circular economy

	GOAL	INDICATOR	TARGET	2021	2022
Circular economy and efficient use of resources (other than water)	To promote the circular economy by recovering 35% of the sludge produced and managing 50% of the waste	% reduction of waste sent to landfill or controlled disposal (base year 2020)	50%	0%	0%
		% of the sludge used to create energy	35%	0%	0%
Management of the integrated water cycle, circular economy and efficient use of resources (other than water)	To turn WWTPs into ecofactories in 2030 depending on their technological capacity	Number of WWTPs turned into ecofactories (% depending on possible core areas for each WWTP)	ALL	2	3



S – Social commitment and impact

	OBJECTIU	INDICADOR	META	2021	2022
Social action and guaranteed supply	To keep investment in social action (LBG) above €1.5 M	Annual investment in social action (LBG criteria)	At least €1.5M every year	€1.9M	€2.8M
	To proactively detect 20% of households in vulnerable situations	2% annual increase on the year before of vulnerable families detected through behaviour pattern analysis (base year 2021)	2% a year (base 2021)	0%	0%
Customer satisfaction	To achieve 100% accessibility in face-to-face and digital customer service channels	Percentage of customer service offices renovated in line with accessibility criteria (UNPASS report)	CSOs 2024: 75% (Badalona, L'Hospitalet, Gavà CSOs)	25%	50%
		AA mark on the website	2027: 100% Website 2024: 100%	NO	YES
Integrating sustainability into the business model	To increase capacity to generate jobs directly, indirectly and induced via the company's own activity and the different programmes promoting employability	% annual increase in capacity to generate jobs (direct, indirect and induced)	2% annual (2020: base year)	12.58%	3.1%
		Number of workers taking part in programmes to promote employability) by AB	10% of the workforce	5.72%	6.68%
Technology and innovation	To promote added value services resulting in efficient management of available smart city data	% implementation of remote measurement (base year 2021)	2021-2025 10% a year	59.95%*	16.53%
		Number of use cases carried out and available to stakeholder groups based on the figure	2021-2025 at least 3 cases a year 2026-2030 at least 5 cases a year	1	4

*Implementation percentage base year

**S – Diversity and fairness**

	GOAL	INDICATOR	TARGET	2021	2022
Diversity, fairness and inclusion	Achieving parity between men and women in technical positions and management posts in AB's governance model	Parity of women in management posts	Parity (min. 50%)	39.15%	40.32%
		Parity of women in technical posts (T1, T2 and T3)		35.48%	36.52%
		Parity on all governing bodies		49%	45.76%

S - Citizens

	GOAL	INDICATOR	TARGET	2021	2022
Customer satisfaction and Technology and innovation	To maximise digitisation in relation to customers without leaving anyone behind	% of transactions with customers via digital channels	2024: 65% 2027: 45% 2030: 60% of all transactions	33.74%	43%
		% of customers registered with OFEX	2025: 50% 2030: 65%	34.55%	38.14%
		% non-domestic contracts digitised	2024: 45% 2027: 65% 2030: 75%	63.95%	63.63%

S – Complete well-being

	GOAL	INDICATOR	TARGET	2021	2022
Well-being, work-life balance and employment conditions	Keeping up the positive trend in accidents of the past few years 100% implementation of smart working and well-being measures for all staff who can enjoy them	Composite indicator of IF and IG (IF x IG)	The average for the last 3 years must be less than 3	1.37	0.42
		% of the workforce in smart working	100%	67.41%	75.79%
		Staff satisfaction index (measured in climate surveys)	2030: 8	7.9	8.2

S - Talent

	GOAL	INDICATOR	TARGET	2021	2022
Technology and innovation	To make an effort in annual R+D+I of at least €4.6M	€M allocated to R+D+I every year	Annual goal until 2030: at least €4.6M	€4.65M	€4.85M



G – Value chain

	GOAL	INDICATOR	TARGET	2021	2022
Responsible supply chain	To reach 80% of the volume of total purchasing directed by sustainable criteria by 2030	% purchasing with sustainability criteria	Annual target 2022-2027: 10% annual increase on the previous year Annual target 2020-2030: 5% annual increase on the previous year	39%	43.7% (target 42.90%)

G – Transparency and dialogue

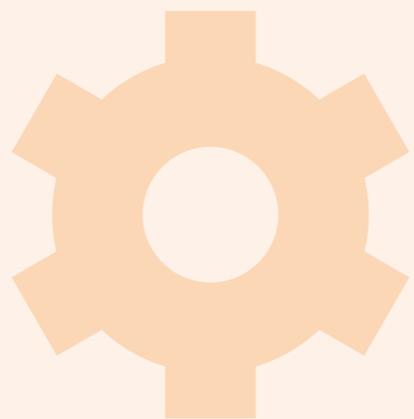
	GOAL	INDICATOR	TARGET	2021	2022
Constructing alliances and communicating with SGs	To establish at least 20 annual co-creation processes with our SGs	Participatory or co-creation processes carried out with the SGs	Target 2021-2023: 20 processes/year Annual target 2024-2030: 25 processes/year	28	42

Each of these objectives is mapped out with:

- The 2030 Strategy, under the Environmental, Social or Governance headings.
- The Material aspects identified in the Double Materiality analysis.
- The Management and the person directly responsible for achieving the objective.
- The AB2030 Agenda projects working to achieve the different objectives.
- The SDGs to which they correspond.
- The SWOT points of the company they deal with.
- The management systems for which they are binding.



AB2030 Agenda projects



Completed projects for the period 2021-2022

The Aigües de Barcelona 2030 Agenda projects for the period 2021-2022 have been carried out based on multidisciplinary cross-departmental teams, with the participation of more than 100 people from the entire organisation. Fortunately, 2022 has been a year with a low COVID-19 impact. It has therefore been possible to hold many work sessions face-to-face, which has been positively rated by the teams and has allowed increased co-creation and brainstorming processes.





The projects that have been carried out are:

Governance criterion

Social criterion

Environmental heading

Transparency, Dialogue and Local Links Programme



- Generating trust in our stakeholder groups and holding them accountable through transparency.
- Co-creating with them through dialogue, with active listening and local links.
- Anticipating risks.
- Confirming our legitimate role as an important agent in the transformation of the environment to make it a better place to live.

Water 360



Generating a 360° customer service space, taking care of groups in vulnerable situations, and offering an area of co-creation, awareness and proximity with all stakeholder groups to contribute to the development of Barcelona.

Turquoise Transition



Creating new ESG indicators that allow us to measure the company's impact in order to incorporate them into decision-making.

Purchasing under sustainability criteria



Establishing criteria and policies for purchasing and contracting processes so that they are carried out under sustainability criteria whenever possible.

Positive transformation



Creating a culture of leadership and sustainable sensitivity with the involvement of all Aigües de Barcelona professionals.

Reclaimed water



Determinedly promoting the use of alternative water resources for uses that do not require drinking water quality.

Making progress in services that will contribute to mitigating the impacts of climate change and promoting activities related to the circular economy.

Ecofactories



Developing wastewater treatment plants into Ecofactories through the application of the principles of the circular economy, transforming waste into products and achieving energy self-sufficient facilities integrated into their social and natural environment.

Social action plan



Social action across all departments of the company through different actions in which Aigües de Barcelona professionals take part.

Smart Water 4 Smart City



Making the data on the management of the integral water cycle available to the stakeholder groups to add value to the smart city of Barcelona in the different areas: Smart Cities, Smart Citizens, Smart Homes, Smart Infrastructures, Smart Alliances and Smart Administration.

Climate neutrality



Leadership and generation of new shared values and growth through the open neutralisation of emissions; in other words, creating an open workspace to roll out projects, tools and models and achieve the neutralisation of emissions from external processes.



The successful development of all these projects allows us to highlight important milestones such as:

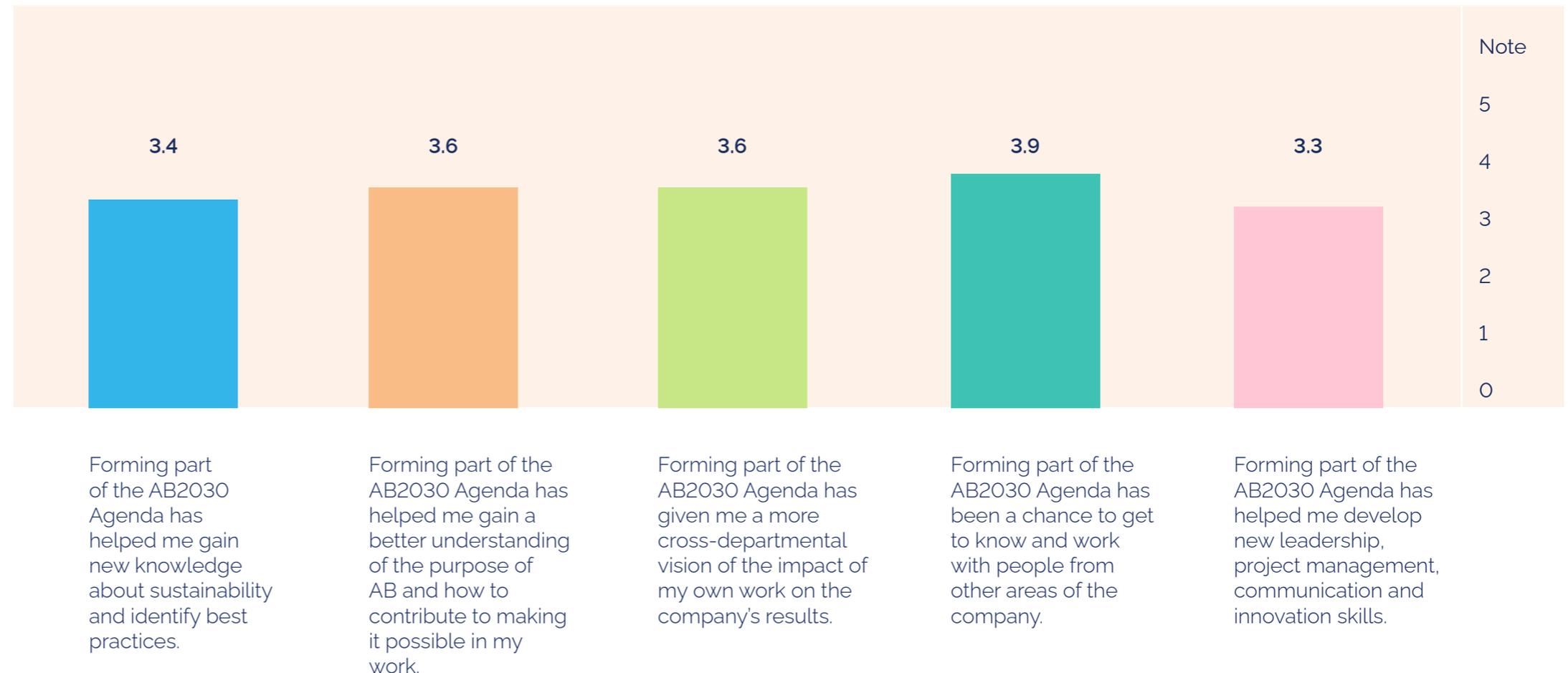
- Creation of the Climate Action Hub
- Formalisation of the Transparency Policy.
- Establishment of a Sustainable Purchasing Policy with an application procedure for all tenders and purchasing processes.
- Approval of the WWTP Master Plan to turn them into Ecofactories.

In addition to these, there are others that have allowed Aigües de Barcelona to define strategies and carry out actions and initiatives that allow us to face future challenges with more resources and less uncertainty.

Finally, and based on the surveys carried out among all the participants in the initiatives of the AB2030 Agenda, we can confirm that the assessment of the projects has been very positive.



Total average





Alongside this, and given that the AB2030 Agenda projects for the first period ended in 2022, we have created an **AB2030 Agenda Strategy Committee**. This committee is made up of a cross-departmental team with representation from all the divisions and departments of the company. Based on this, an analysis and a needs prioritisation process have been carried out, making it possible to determine the projects of the Agenda AB2030 for the 2023-2024 period.

Thus, the new projects of the AB2030 Agenda will affect the following areas:

- Climate neutrality: roadmap to achieving the leadership of an ecosystem for climate neutrality
- Natural capital: naturalisation of Aigües de Barcelona's buildings and activity areas
- Circular economy of facilities: turning waste into valuable resources and assets for Aigües de Barcelona



Environmental

- Transformation +: making Aigües de Barcelona attract and develop talent
- Product Water: making tap water the first choice for consumption in the metropolis

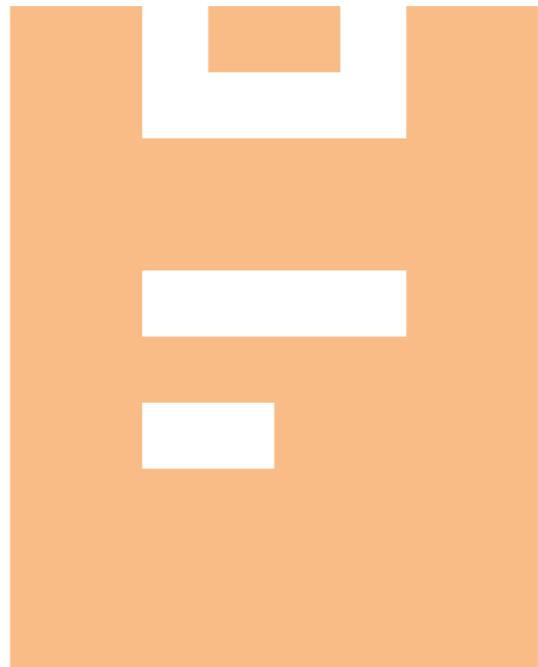


Social

- Sustainability academy: a project providing inspiration and action to mainstream the knowledge and culture of sustainability throughout the organisation
- Sustainability governance: going beyond legal compliance, anticipating new regulatory frameworks and integrate ESG criteria into decision-making



Governance





ENVIRONMENTAL TAXONOMY

The **European Union** is the first continental organisation that has decided to be climate neutral by 2050. In order to achieve this goal and preserve the planet, beyond public awareness, it is working on mandatory compliance legislation for companies and authorities with the aim of **achieving climate neutrality and actively contributing to preserving the environment in all their activities by 2050.**



Among the legislation being developed, the law with the greatest impact from an environmental point of view is the one concerning **Environmental Taxonomy**, based on six objectives:



Mitigating climate change



Adapting to climate change



Sustainable use and protection of water and marine resources



Transition towards a circular economy



Pollution control and prevention



Protection and restoration of biodiversity and ecosystems

The first two objectives are those that have already been published. They have therefore been analysed by Aigües de Barcelona based on 2021 figures.

Aigües de Barcelona has carried out the analysis of the Environmental Taxonomy for goals 1 and 2, from the point of view of Eligibility and Alignment. Specifically, the three indicators required by the Taxonomy have been analysed (Revenues, CAPEX and OPEX).



ALLIANCES AND DIALOGUE, WITH ACTIVE LISTENING

ESG

GOVERNANCE

- Building alliances and communication with stakeholders



Meritxell Farré
Director of Action and Social
Participation at Aigües de
Barcelona

Meritxell Farré, Director of Action and Social Participation at Aigües de Barcelona

(2-29)

"All of us, in the different roles in our lives, are in permanent contact with companies. At different times, we act as customers, suppliers, workers, shareholders and citizens who are part of a community and, when wearing each of these hats, we expect companies to act with responsibility and transparency.

Dialogue with stakeholder groups becomes an exercise in transparency necessary for the sustainability of companies. Knowing what they expect of Aigües de Barcelona, through continuous dialogue, active listening and their constant participation, helps us build the strategy.

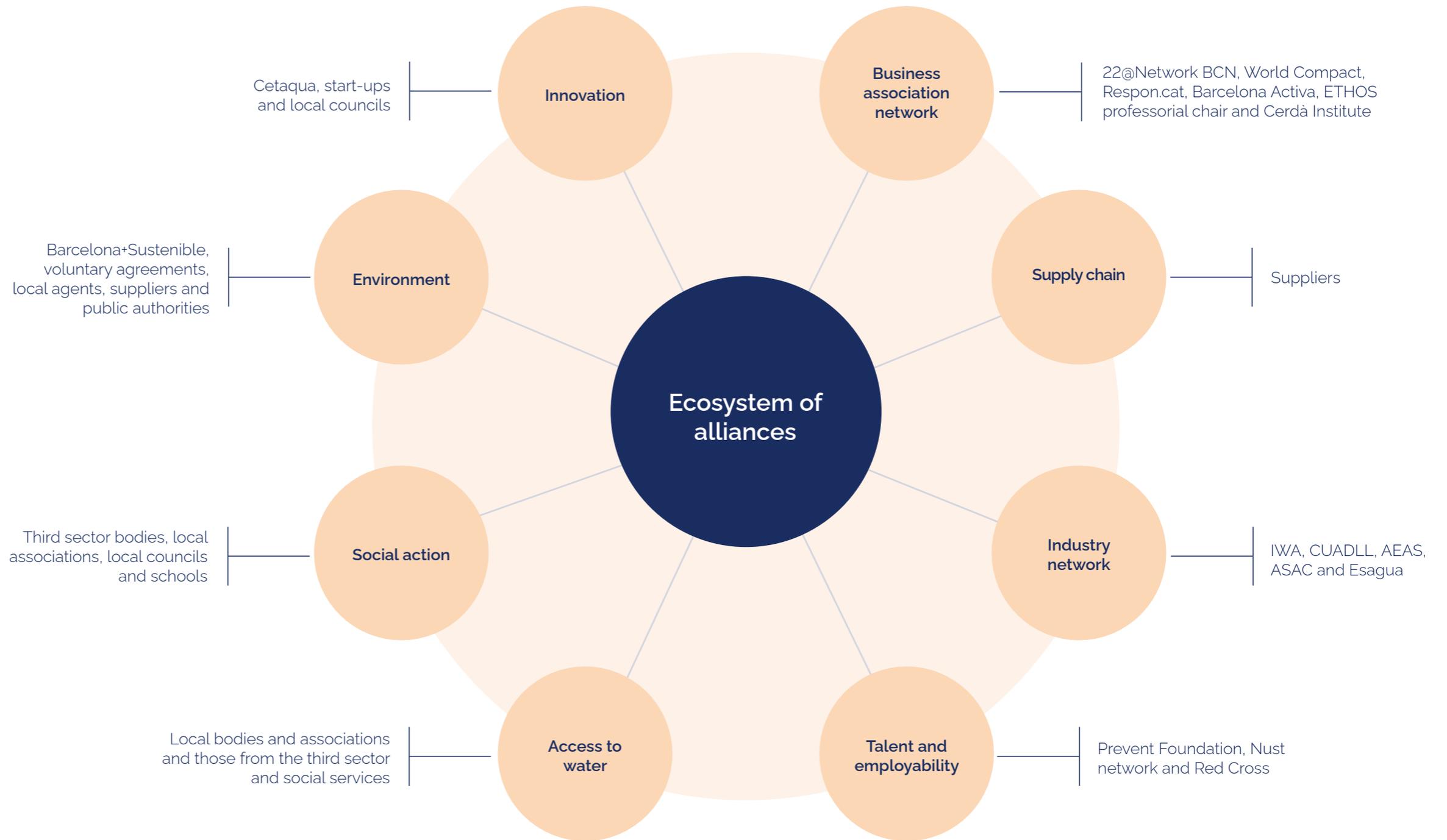
In as far as the stakeholder groups feel identified with the purpose and the strategy, we are able to work in alliance creating solutions that generate positive value for both society and the planet.

During this past year, we have consolidated the stakeholder groups defined at the end of 2021 and the dialogue observatory has been set up – a governance body whose objectives are to continuously know the state of the dialogue with the different stakeholder groups, define the strategy to follow and promote dialogue processes with them, not only with the aim of listening to them and understanding what they expect from us, but also with the intention of constructing joint solutions to the new challenges we face."

Ecosystem of alliances

(2-28, 2-29)

In today's context, **transparent communication with all stakeholders is essential, especially in an era where dialogue has evolved to become a key part** of business management. Stakeholder groups are increasingly demanding and active, and this makes management of the dialogue more difficult, but at the same time more enriching.





(2-29, 3-1)

It is important, then, that we adapt to the new context and encourage participatory processes that accommodate the contributions of all stakeholder groups. Dialogue must be the tool that allows us to adapt to the new reality and evolve over time.

At Aigües de Barcelona we view dialogue as a strategic element. We will structure the action plans that underpin our strategy in active listening to the different stakeholder groups, because, through dialogue, we establish relationships of respect and trust with which we can reach agreements of shared value for everyone.

The importance of the dialogue lies in the need to know what the expectations of the company's stakeholder groups are, so that the viability and opportunity can be captured and analysed in order to internalise them in the company's management.

The aim is to improve decision-making processes, risk management, corporate reputation and our contribution to fairer sustainable development.

In addition, in the internal sphere of our organisation we seek to create cross-departmental relationships between workers, with the aim of breaking down barriers and becoming a network of internal dialogue that enhances external dialogue.

Dialogue tools

Dialogue and listening are the best tools for finding common ground. Thanks to the participation of our stakeholder groups in the materiality study and the various dialogue and co-creation sessions, we know what interests them and what their concerns are. This helps us to improve in key areas and allows us to focus on issues that really matter to both the company and its various collaborators so we can work together to respond to common objectives.

Double Materiality analysis

In 2022, we have carried out a new Materiality exercise, but this time we have based ourselves on Double Materiality as a clear way of anticipating the demands of the EU. The Double Materiality exercise identifies the impacts of operational and financial development – an outside-in perspective – and also the economic, social and environmental impacts the company causes on the environment – an inside-out perspective. The resulting conclusion reveals the relationship between the two dimensions and whether or not it is balanced.

DOUBLE MATERIALITY

Materiality of impact

Whether the company's development is connected to real or potential significant impacts on people or the environment in the short, medium or long term. This includes impacts directly caused by the company and those directly linked to the value chain.

Financial materiality

When it triggers financial effects on companies; that is, it generates risks or opportunities that influence or may influence cash flows or the future.



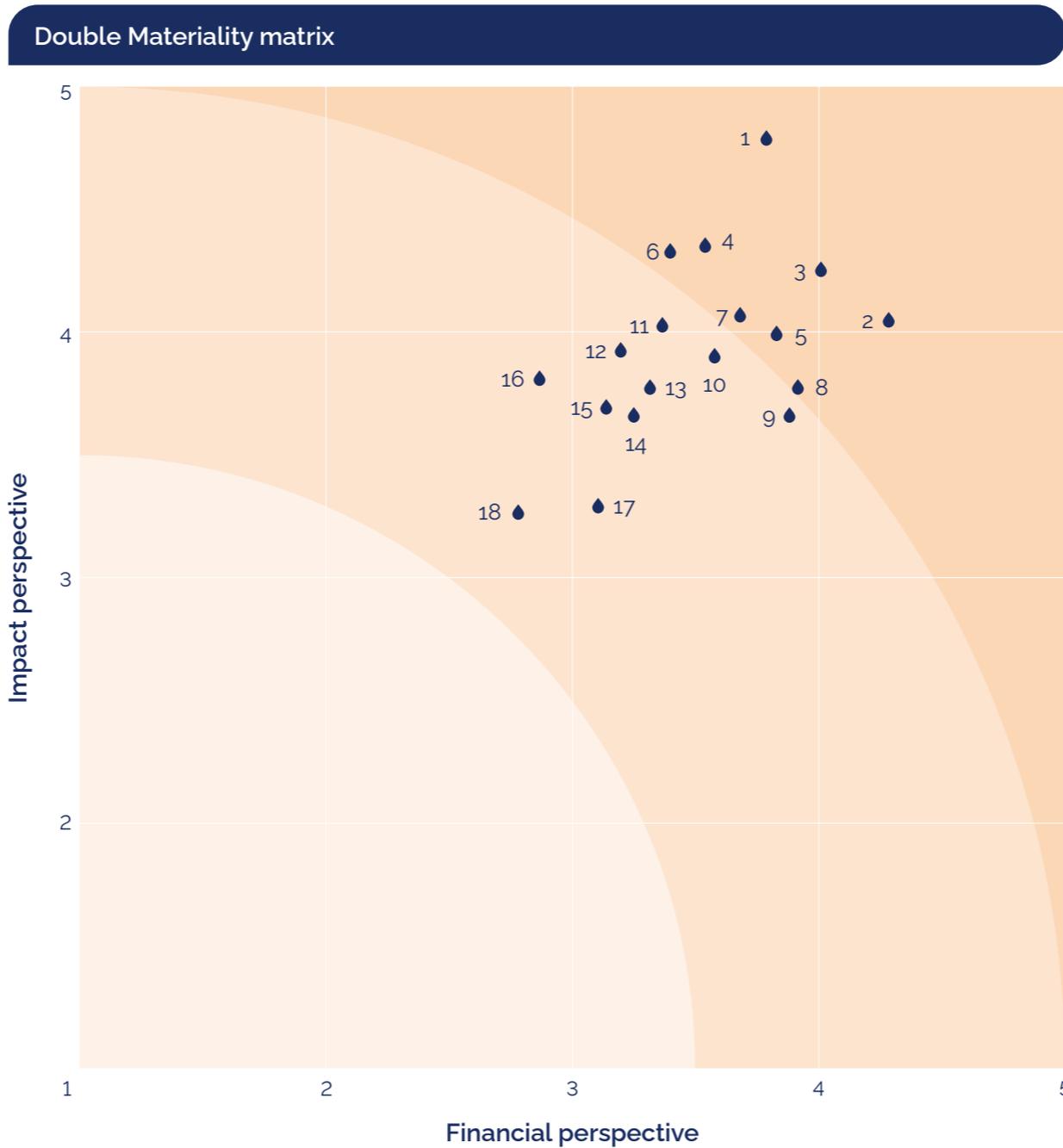


(2-29, 3-1, 3-2)

In order to be as precise as possible about the result of the new Double Materiality exercise, the stakeholder groups were consulted via 11 personal interviews, two focus groups and 270 surveys.

Stakeholder groups consulted:

- Regulator
- Shareholders
- Public authorities
- Working people
- Customers and citizens
- Suppliers
- Educational ecosystem
- Health ecosystem
- Ecosystem of associations (social and environmental organisations)
- Media



Double Materiality table

ESG	ID	Topics
E	1	Integrated water cycle management (reclaimed water)
G	2	Good governance and risk management
E	3	Energy and mitigating climate change
G	4	Technology and innovation
E	5	Adapting to climate change
S	6	Well-being, work-life balance and employment conditions
S	7	Social action and guaranteed supply
G	8	Data management and cybersecurity
G	9	Responsible supply chain
G	10	Integrating sustainability into the business model
S	11	Customer satisfaction
E	12	Circular economy and efficient use of resources (other than water)
S	13	Attracting and retaining talent
E	14	Emissions
G	15	Constructing alliances and communication with stakeholder groups
S	16	Diversity, fairness and inclusion
G	17	Business ethics
E	18	Coastal protection and biodiversity



Listening to stakeholder groups

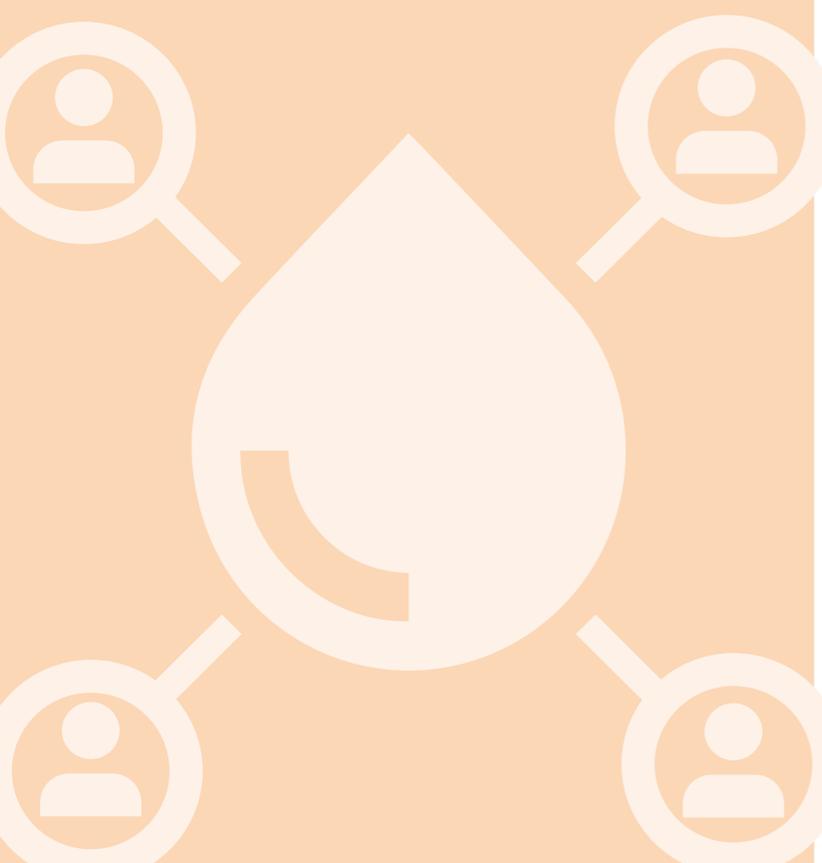
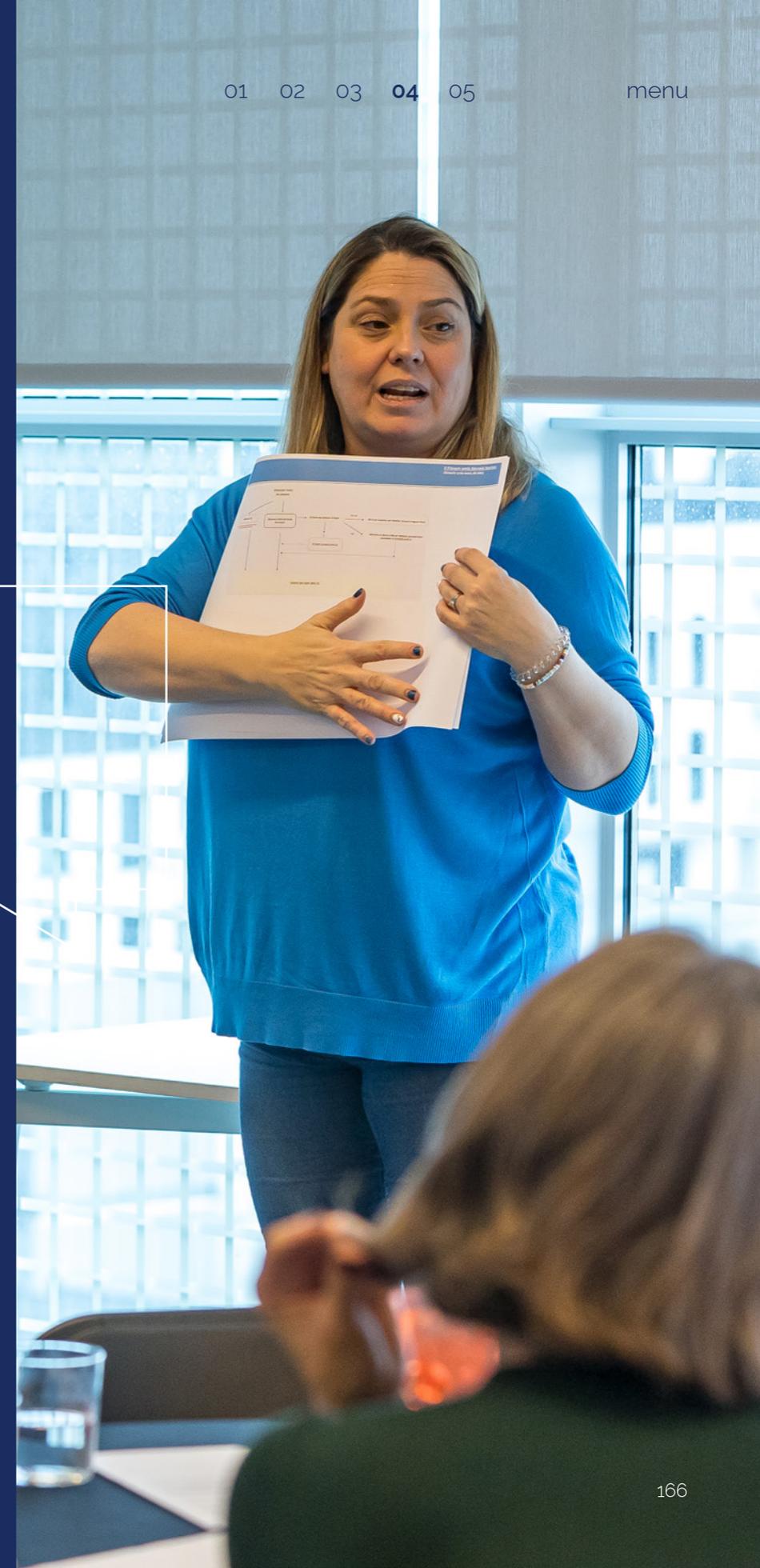
(2-29)

The world is in constant transformation and **stakeholder groups are increasingly demanding an active role by companies**, not only in terms of co-responsibility, but also in creating positive value for society and the planet.

In the same way that we influence the stakeholder groups with our activities, they influence us. **It is therefore necessary to involve them in the definition and constant construction of our strategy.** To continue to provide a quality service close to users, it is important to have a lever for transformation and, for this reason, we must act hand in hand with our stakeholder groups.



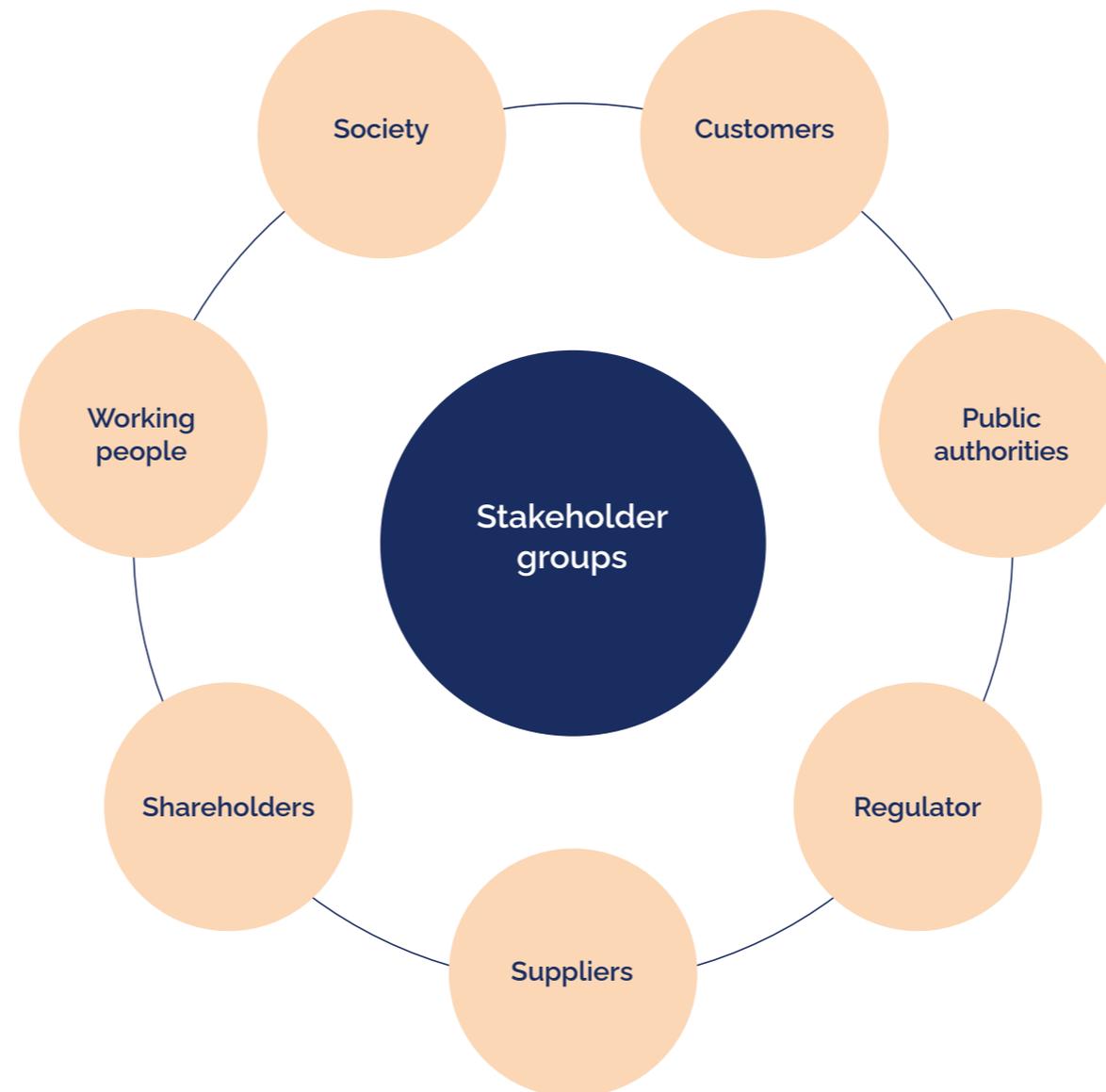
Active listening and continuous dialogue are part of our way of doing things and they are a tool that helps us to make our activity transparent.





(2-29)

Over the past year we have consolidated the stakeholder groups defined at the end of 2021 and **we have set up the dialogue observatory, a governance body intended always to know the state of dialogue with the different stakeholder groups**, define the strategy to follow and promote processes of dialogue with them, not only with the aim of listening to them and understanding what they expect from us, but also to construct joint solutions to the new challenges we face.



Aims of the dialogue

To promote the participation of stakeholder groups in specific projects.

To raise sensitivity and awareness, without which it is difficult to promote the participation of our stakeholder groups in specific projects and actions.

To facilitate thoughts and reflections to establish long-term alliances.

To encourage respect and tolerance between people of different beliefs, ideas, values, nationalities, etc.

To cultivate close relationships with the aim of creating spaces of trust to promote fruitful collaborations.

To raise awareness about the value of water, its management and the use that can be made of it.

To study the coordination between collaborators to provide flexible, appropriate responses to society's needs.



Dialogue and co-creation processes

(2-29)

In terms of dialogue, the work done by Aigües de Barcelona during 2021 had enormously positive and stimulating results. This is why in 2022 **we have strongly consolidated our commitment to co-leadership and collaboration. We have done this by carrying out various dialogue processes with our stakeholder groups**, some of which have been a tool for us to co-create different initiatives and projects.

Dialogue and co-creation processes

	With society	<ul style="list-style-type: none"> • Dialogue forum with more than 40 representatives of social organisations. • Dialogue forum with social services from the different municipalities of the Barcelona Metropolitan Area. • Dialogue with the Baix Llobregat system installers to help the most vulnerable. • Working session with health professionals. • Discussion table with the third sector. • 4 tap water awareness days at the Siemens company.
	With public authorities	<ul style="list-style-type: none"> • Working parties within the framework of the social compact with the different councils of the metropolitan area of Barcelona. • Co-creation sessions with five town councils to update the municipal websites of Gavà, El Papiol, L'Hospitalet de Llobregat, Sant Climent and Sant Feliu. • Co-creation sessions within the Social Area project with Montcada i Reixac and Sant Boi councils.
	With suppliers	<ul style="list-style-type: none"> • 1 dialogue forum.
	With customers	<ul style="list-style-type: none"> • Dialogue sessions with the different MCIOs (Municipal Consumer Information Offices). • Meetings with property administrators. • Meetings with big customers with the aim of creating communication space specially for them.
	Working people	<ul style="list-style-type: none"> • Dialogue sessions with ambassadors. • Co-creation sessions to improve workspaces.

42
co-creation processes

In 2022, **42 co-creation processes have been carried out** in the fields of transformation, innovation, AB2030 Agenda projects, climate action, social action and relationships with customers and citizens.



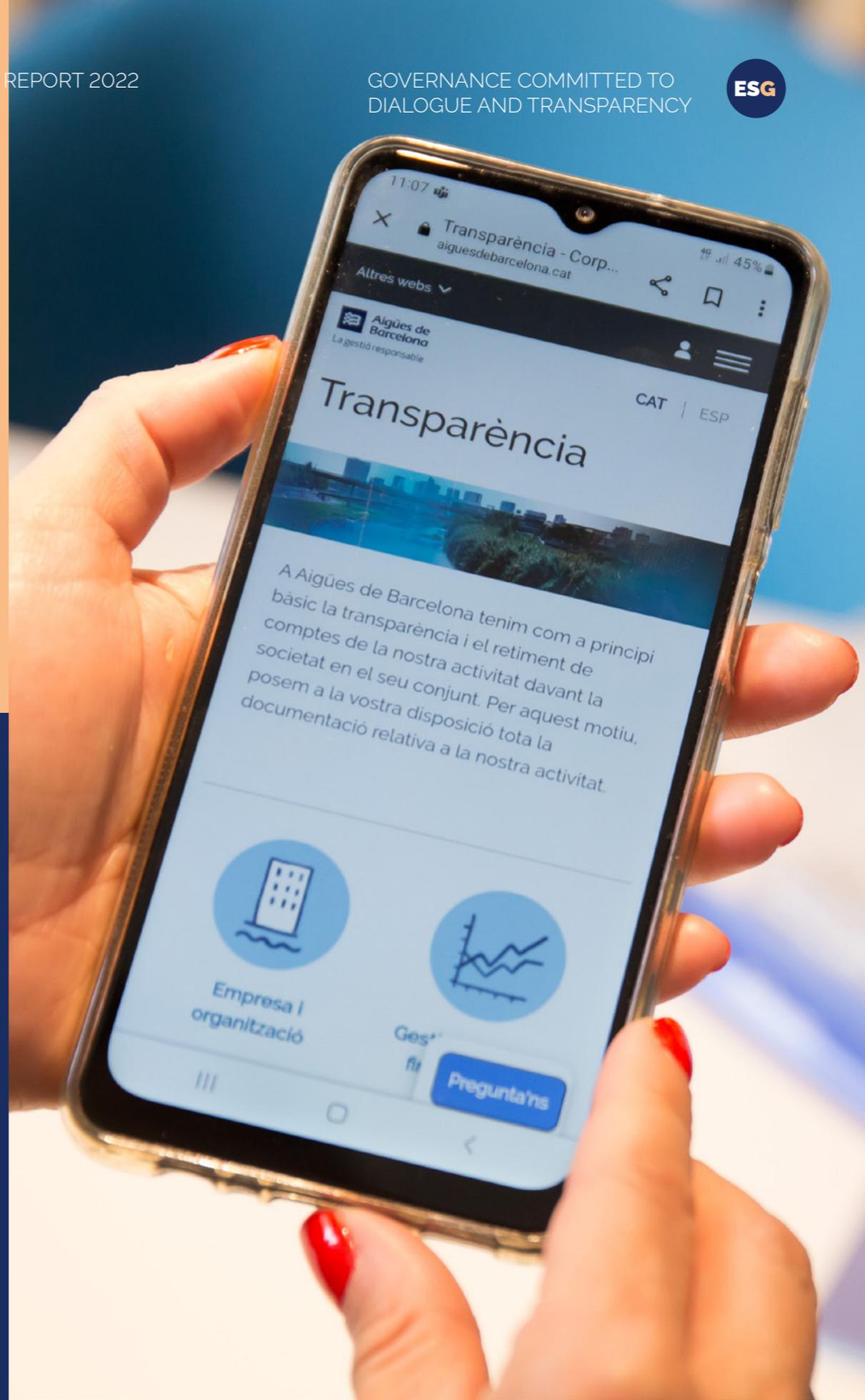
ETHICS AND COMPLIANCE



GOVERNANCE

- Business Ethics

Ethical behaviour and compliance with the relevant regulations are essential in our organisation's culture and strategy. We are committed to working in a business management model based on ethics, integrity and social responsibility.



(2-15)

Business ethics

In accordance with the adopted social responsibilities, our obligations go beyond the legislation itself and, often, we face challenges that could pose possible risks of non-compliance. We are, in fact, in a context where sustainability and environmental, social and governance (ESG) criteria continue to gain importance on political agendas and where international business leaders are clearly committed to models that generate a positive impact, despite these risks.

For all these reasons, it is essential to have an ethical framework and a system for preventing crimes being committed. In practice, these are set up using the following resources:

- Code of Ethics: this establishes the company's values, principles, ethical behaviour and respect for human rights. It is a public document incorporating the principles applied to all stakeholder groups.
- Compliance officer: this is the figure who ensures the prevention and minimisation of unethical conduct, the risk of committing crimes and non-compliance with criminal regulations within the organisation. During 2022, a new Compliance officer has been appointed and, from 2021, this position reports directly to the Aigües de Barcelona Managing Director's office.



(2-15)

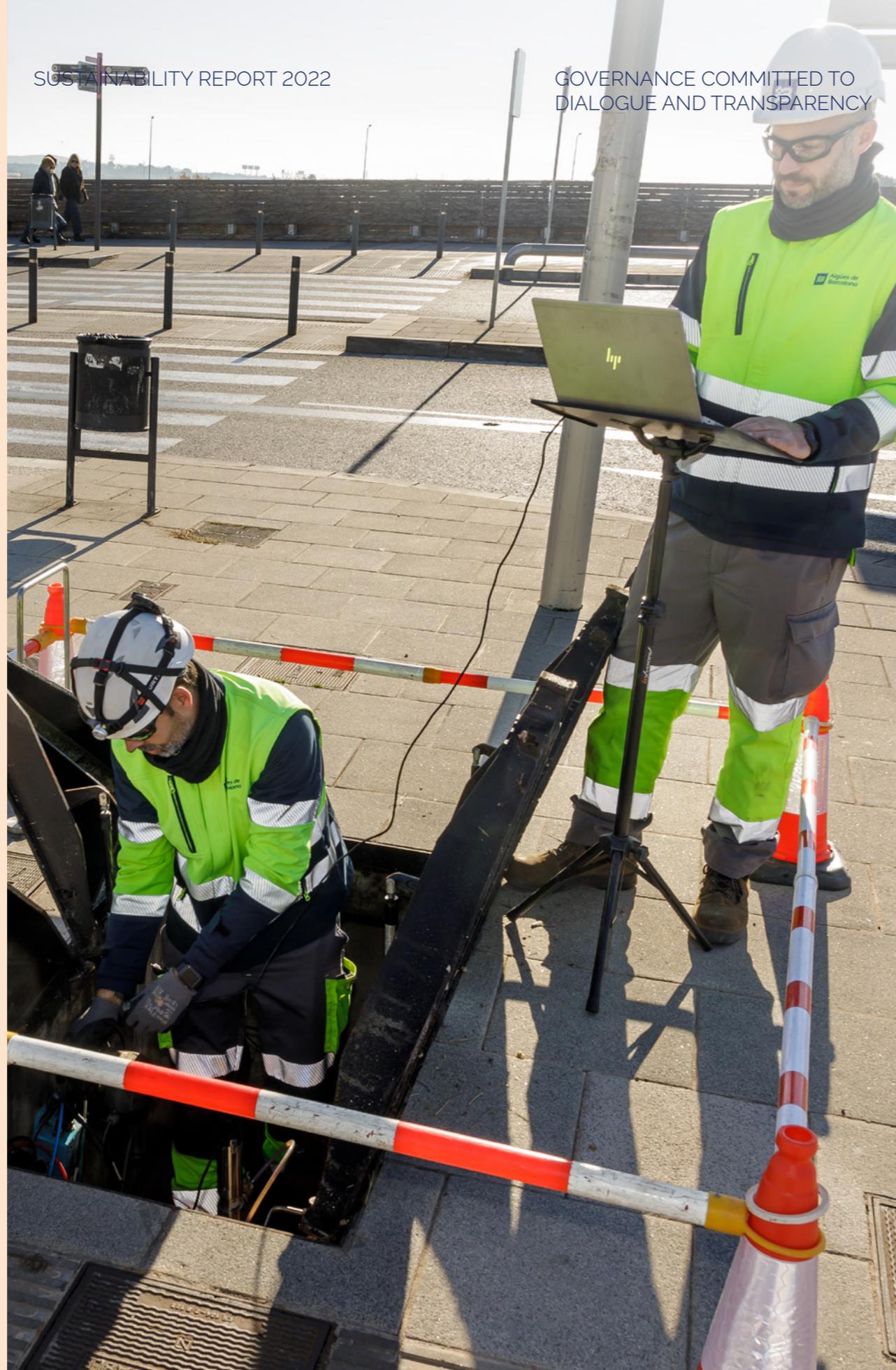
The model of prevention, detection and management of criminal risks is based on three principles:

- Preventing and combating the possible commission of illegal acts by Aigües de Barcelona professionals.
- Acting at all times in accordance with current legislation, the Code of Ethics and internal regulations.
- Promoting, strengthening and establishing a preventive culture based on the principle of "zero tolerance" for all professionals, regardless of their hierarchical level.

Within its ethical structure and in accordance with the current legal framework, Aigües de Barcelona has a policy on conflicts of interest, forming part of the model of prevention, detection and management of criminal risks and approved by the Board of Directors.

Aigües de Barcelona starts with a broad concept of conflict of interest that includes real, potential and apparent conflict and establishes the way in which all professionals act in this respect.

In addition, within the same policy, a series of specific prohibitions are listed, relations with partners, and companies and organisations linked to partners, are regulated and a specific system is established for administrators.



A constantly improving ethical framework

In 2020, we revised the criminal risk prevention, detection and management model and the criminal risk map, and in 2021 we updated it, given the organisational changes at Aigües de Barcelona. In 2022 we introduced the corresponding updates and control monitoring.

The main measures carried out have been:

- Carrying out a Compliance officer/DPO audit in the area of corporate internal control.
- Approving the due diligence protocol applied to clients and subcontractors, detailing the measures that must be carried out by this company before signing new contracts or projects with third parties in order to ensure that they comply with the regulations applicable concerning this matter and, in particular, the anti-corruption rules.
- Reinforcing our ethical and transparent culture policies.



(2-16, 2-24, 2-25, 2-26)

Ethics channel

The Aigües de Barcelona ethics channel was created as an internal and external communication mechanism for making inquiries or reporting any type of unethical behaviour. To cover the communication using this ethics channel, we have a disciplinary protocol that complements the protocol for internal investigations relating to breaches of internal policies. It is based on five guiding principles: speed, confidentiality, presumption of innocence, objectivity and respect for fundamental rights.



Communication received by the Compliance officer during 2022

<p>22</p>  <p>communications in total</p>	<p>13</p> <p>Inquiries linked to sponsorship and patronage approval procedures</p>
	<p>6</p> <p>Inquiries related to conflicts of interest</p>
	<p>3</p> <p>Communications relating to the policies applicable to gifts and attention provided/received</p>

We are working on a single integrated reporting or complaint channel. The company's Human Rights Committee would be responsible for any remedial action for negative impacts caused by the organisation.

Ethical training and awareness-raising

Aigües de Barcelona's priority is that the service we offer is always of the highest quality. To achieve this goal, **pleasant working environments, where the values of cooperation, positivity and respect are the norm**, are necessary. Precisely for this reason, the company periodically offers all its workers training in relation to the established ethical framework. We offer them the Code of Ethics, the Criminal Risk Prevention Model, which was updated in 2022, and the main policies.

During 2022, there were **seven communications** – eight in 2021 – on ethics and compliance to working people and **we have continued to carry out training related to our ethical framework.**

Fight against corruption and bribery

The **fight against corruption** is a central point of our Code of Ethics. Aigües de Barcelona rejects this destabilising practice in all its forms and seeks **zero tolerance of it**, in both the company's internal and external relations.

In 2017, the Board of Directors approved the model for the prevention, detection and management of criminal risks, which contains the principles and framework for the effective control and management of these types of threat, and which is based on three principles:

- Preventing Aigües de Barcelona professionals committing any illegal acts.
- Always acting in accordance with current legislation, the Code of Ethics and internal regulations.
- Promoting and strengthening a preventive culture based on the principle of zero tolerance for all professionals, regardless of their hierarchical level.



Transparency

Aigües de Barcelona applies the current regulations that apply to us decisively and transparently and voluntarily expands information with non-mandatory content on the Transparency Portal and in the various reports (Innovation, Sustainability, Operation, etc.) that the company publishes annually. We are convinced that transparency is a fundamental tool for generating trust in our stakeholder groups and, at the same time, the tool we use to be accountable.

At the meetings of the Ethics, Compliance and Corporate Governance Committee of the Board of Directors, the proposals for the Action Plan in matters of transparency and its lines of work and implementation are thoroughly monitored to continue strengthening transparency towards the company's stakeholder groups. In addition, at these meetings the most important aspects are also reported to the company's Board of Directors.

Regarding the year 2022, we would like to highlight the approval by the Board of Directors of the Transparency Policy, proposed by the Ethics, Compliance and Corporate Governance Committee in the 2022 Action Plan. Among the reasons why it was proposed to establish a Transparency Policy are: to contribute to fulfilling the company's purpose and values, to adapt as much as possible to the achievement of the SDGs, to place more value on the company's culture and ecosystem of transparency of with its stakeholder groups, strengthening internal and external communication on this matter in a coherent and comprehensible way, etc.

The plan is for the policy to be complemented with an implementation and follow-up guide that specifies actions in line with the company's objectives and in collaboration with the area of dialogue and close relationships with stakeholder groups.



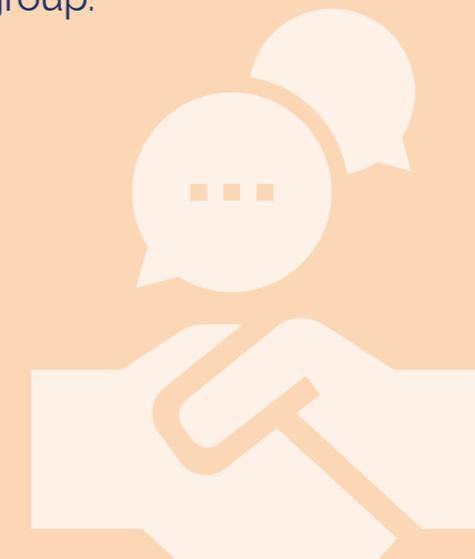
The principles of the Transparency Policy require:

- Strengthening dialogue with active listening and a desire to transform.
- Commitment to a culture of transparency, in line with the characteristics of the company.
- Guaranteeing compliance with commitments.
- Safeguarding certain information which, for reasons of confidentiality, the company must preserve.



The commitments acquired are:

- Integrating the culture of transparency into the governance of Aigües de Barcelona.
- Fluent, coherent and easily accessible internal and external communication.
- True, relevant, understandable, useful and verifiable information.
- Involving and establishing relationships of trust with stakeholder groups.
- Adapting the content of the information to each stakeholder group.





Consuelo Madrid, Governance and Transparency Manager at Aigües de Barcelona



Consuelo Madrid
Governance and Transparency
Manager at Aigües de
Barcelona

"The company has assumed business transparency as a fundamental value that helps us continue strengthening trust with our stakeholder groups, as part of continuous improvement, practising active listening and feedback and acting with authenticity and consistency.

In accordance with our culture of business transparency in a framework of ethical and good governance principles, Aigües de Barcelona draws up and makes periodic reports available to its stakeholder groups by means including the Transparency Portal and the company's website. All this is in order to contribute to fulfilling the company's purpose and values, as well as achieving the SDGs.

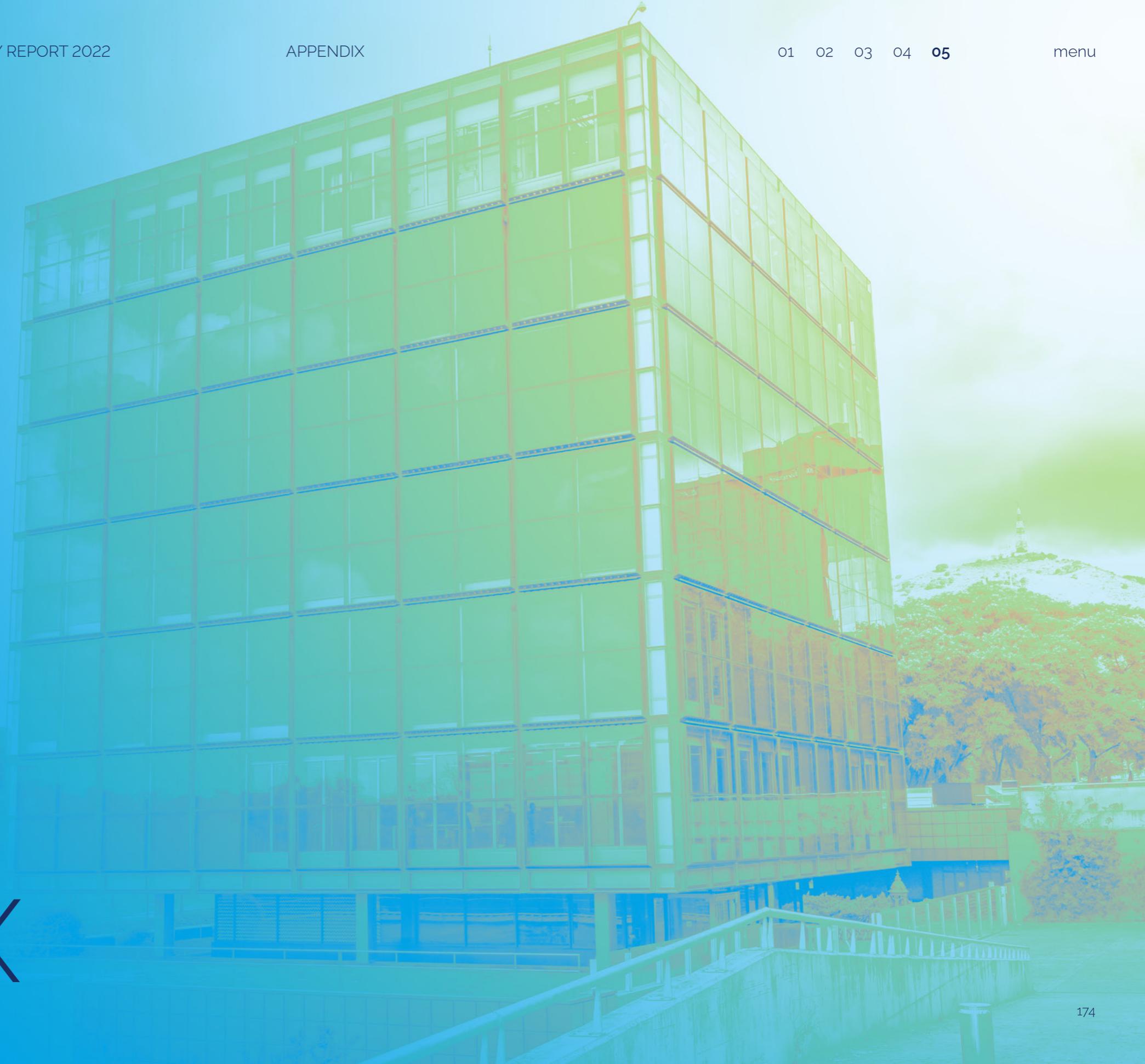
For this reason, we do not see business transparency and the accountability we carry out with our stakeholder groups as a trend, but rather as something essential and indispensable in our performance, with a 360° strategic vision, while taking on a series of challenges, such as: explaining what we do and why we do it better, more clearly and in a more comprehensible and structured way, constantly improving and adapting our story, trying to make intangibles tangible, taking the form of actions with a positive impact.

In line with continuing to move forward in this matter, in 2022 the approval by the Board of Directors of the Transparency Policy, which can be viewed on the Transparency Portal on the Aigües de Barcelona website, is worthy of note. In drawing up and proposing this policy, we have worked with a cross-departmental internal group that has allowed us to promote active listening with a desire to transform, raising awareness in this matter and strengthening the internal culture."



05

APPENDIX



REPORT PROFILE

(2-14)

The aim of this sustainability report is to give information in a transparent, reliable and balanced way on the matters identified as most important by Aigües de Barcelona and our stakeholder groups in terms of sustainability during the 2022 financial year.

The document corresponds to the company's commitment to report on compliance and progress in the implementation of the 10 principles of the United Nations Global Compact, as well as on our contribution to the 17 Sustainable Development Goals.

The report has been prepared using the GRI standards (GRI Sustainability Reporting Standards) as a reference. Aigües de Barcelona also takes into account the principles of the AA1000 AccountAbility Principles 2018 (AA1000AP 2018) in relation to assessing, managing, improving and communicating with stakeholder groups about responsibility and performance in sustainability, and in accordance with the principles of inclusivity, materiality, responsiveness and impact.

In preparing this document, the European Commission's guidelines on the presentation of non-financial reports (2017/C 215/01), derived from Directive 2014/95/EU have been considered, together with the aforementioned GRI standards. These serve as a reference for the preparation of this sustainability report, which we publish every year and which, this year, complements the Non-Financial Information Statement (NFIS), which has been produced and published in a separate document for the fifth year, with more details. The NFIS is part of the company's management report, prepared in accordance with the requirements established by Act 11/2018, of 28 December.

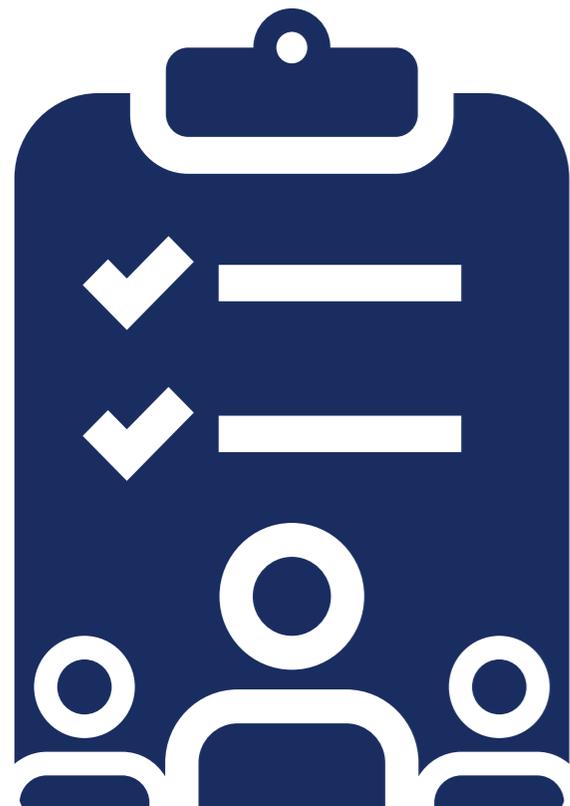
Both the quantitative and qualitative data included in this sustainability report correspond to the company's consolidation perimeter (metropolitan area of Barcelona) and have been reviewed and approved by all the members of the company's Executive Committee, to be subsequently revised and approved by the Board of Directors, like Double Materiality exercise.

The period subject to the exercise corresponds to the calendar year between 1 January and 31 December 2022.





MATERIAL TOPICS AND EXPECTATIONS OF STAKEHOLDER GROUPS



Double Materiality Table

ESG	Material topics	Customers	Society	Trade unions	Working people	Suppliers	Public authorities	Shareholders	Regulator
E	Integrated water cycle management	●	●	●	●	●	●	●	●
	Energy and mitigating climate change		●	●	●	●	●	●	●
	Adapting to climate change		●		●	●	●	●	●
	Circular economy and efficient use of resources (other than water)		●	●	●	●	●	●	●
	Emissions		●				●	●	●
	Coastal protection and biodiversity	●					●	●	
S	Well-being, work-life balance and employment conditions	●	●	●	●	●	●	●	
	Social action and guaranteed supply	●	●		●	●	●	●	●
	Customer satisfaction			●	●	●	●	●	●
	Attracting and retaining talent					●	●	●	
	Diversity, fairness and inclusion			●	●	●	●	●	
G	Good governance and risk management		●		●	●	●	●	●
	Technology and innovation	●	●	●	●	●	●	●	●
	Data management and cybersecurity		●		●	●	●	●	●
	Responsible supply chain	●			●	●	●	●	●
	Integrating sustainability into the business model		●		●	●	●	●	●
	Constructing alliances and communication with stakeholder groups	●	●	●		●	●	●	●
	Business ethics		●				●	●	●



SUSTAINABILITY TABLES



Integrated water cycle management

(2-6)

Drinking

(303-3)

Water managed (hm ³)	2020	2021	2022
Own water production	124.78	119.90	109.57
Own production of surface water	85.01	74.55	72.27
Own production of underground water	39.77	45.35	37.30
Purchase of water (origin Ter-Llobregat + others)	67.02	68.31	79.43
Production of reclaimed water for drinking purposes*	0	0	0.29

(*) Pumping required in the Llobregat river at the direct request of the Catalan Water Agency (ACA).

All facilities are in a medium-high or high water stress area (Source: World Resources Institute).



(2-6)

Transport and storage

Transport network (%)	2020	2021	2022
Water efficiency (unrecorded water)	83.08	83.22	83.78

Smart distribution

Water delivered (hm ³)	2020	2021	2022
Total amount of water delivered	191.8	188.21	189.00

Consumption

Water consumption (litres)	2020	2021	2022
Water consumed per person per day in the metropolitan area of Barcelona	108.32	104.53	101.54

Treatment

Treated water (hm ³)	2020	2021	2022
Treated water	284.08	249.49	243.48

Loads and percentage of pollutants eliminated in the WWTPs	2020	2021	2022
BOD5 in water entering the WWTP (ppm)	382.90	419.89	450.97
BOD5 in water leaving the WWTP (ppm)	9.64	10.83	10.81
Percentage of BOD5 reduction	97.48	97.42	97.60
COD in water entering the WWTP (ppm)	728.78	821.91	868.96
COD in water leaving the WWTP (ppm)	54.86	59.33	58.77
Percentage of COD reduction	92.47	92.78	93.24
Suspended solids (SS) in water entering the WWTP (ppm)	398.09	435.87	460.73
SS in water leaving the WWTP (ppm)	20.71	19.93	20.95
Percentage of SS reduction	94.80	95.43	95.45
Nitrogen in water entering the WWTP (ppm)	65.78	72.87	74.35
Nitrogen in water leaving the WWTP (ppm)	31.44	30.79	32.52
Nitrogen removed (ppm)	34.33	42.08	41.84
Phosphorus in water entering the WWTP (ppm)	9.40	11.27	10.54
Phosphorus in water leaving the WWTP (ppm)	2.09	1.78	1.94
Phosphorus removed (ppm)	7.31	9.49	8.60



(2-6)

Reuse for various purposes or return to the natural environment

Reclaimed water (hm ³)	2020	2021	2022
Reclaimed water	12.35	37.99	50.30

Alternative water resources for environmental improvement

Reused water (m ³)	2020	2021	2022
Environmental*	12,153,021	37,734,532	45,046,335
Agricultural**	142,000	152,065	5,115,499
Recreational	51,233	102,200	139,064

(*) Environmental use increased due to the direct needs and demands of the ACA. Firstly because of the drought situation, with tests initiated at the Baix Llobregat Ecofactory to discharge reclaimed water into the Llobregat river at Molins de Rei, for subsequent treatment for drinking use at the Sant Joan Despi WWTP, in accordance with the ACA's Drought Plan (PES); and, secondly, at the Gavà-Viladecans Ecofactory, due to the increase in direct demand by Gavà-Viladecans Chamber of Agriculture.

(**) The reclaimed water from the Gavà-Viladecans Ecofactory is authorised for both environmental and agricultural use. The increase in agricultural use in 2022 is due to the change in criteria considering the main use to be agricultural.

Assured quality control

(416-1)

Level of compliance with parameters relevant to health (%)	2020	2021	2022
Compliance with parameters relevant to health	100	100	100

Level of compliance with indicator parameters (no health impact) (%)	2020	2021	2022
Physical and chemical water quality: compliant with physical and chemical targets / total physical and chemical targets for water quality control · (100)	99.97	99.99	99.99
Microbiological water quality: compliant with microbiological targets / total microbiological targets for water quality control · (100)	99.79	99.79	99.77

Checks carried out	2020	2021	2022
Distribution and transport network (laboratory)	126,315	150,955	136,085
Distribution and transport network (inline equipment)	270,912	270,582	277,778
Total distribution and transport network	397,227	421,537	413,863
Treatment (WWTP)	78,501	97,108	99,759
Llobregat basin	95,286	98,667	94,435
Number of inline analysers in the network	215	219	219



Energy and climate change mitigation

Carbon footprint

(305-1, 305-2, 305-3, 305-5)

Evolution of GHGs	2019	2020	2021	2022
Scope 1	11,496.7	10,486.5	9,908.9	9,257.3
Scope 2*	2,034.2	2,337.7	157.2	49.1
Scope 3	73,801.9	62,853.1	67,486.1	69,111.7
Total	87,332.8	75,677.2	77,552.3	78,418.1

(*) Scope 2 is calculated using the market-based method.

	2020	2021	2022
FE Nacional 2021 (t CO ₂ eq/MWh)	-	0.14	0.143
Indirect emissions from energy (Scope 2) (t CO ₂ eq) - location based	-	26.436,08	27.497,49

(305-4)

	2020	2021	2022
Direct emissions (Scope 1) production (t CO ₂ eq)	-	1,068.45	1,219.34
Total flow production (hm ³)	-	120	109.57
t CO ₂ eq (Scope 1) production drinking water/ (hm ³) drinking water produced	-	8,9	11,13

We report GHG emissions as "equivalent CO2 emissions", which is the quantity of CO2 emissions that would have the same emission intensity as a determined quantity emitted by a GHG, or combination of GHGs, multiplied by its/their global warming potential. The GHGs included in the calculation of the carbon footprint are: CO2, CH4, N2O and fluorinated gases.

Energy

(302-1)

Energy consumption in the integrated water cycle (kWh)	2020	2021	2022
Total electricity consumption	200,634,632	214,607,978.39	210,533,198
Natural gas consumption	3,345,970	5,974,554.96	6,769,232
Fuel oil consumption	412,499	227,336.00	171,031

Energy consumption in the production and distribution process (kWh)	2020	2021	2022
Electricity consumption	9,198,141	93,639,401.00	89,817,690*
Natural gas consumption	3,223,599	5,768,230.96	6,446,311**
Fuel oil consumption	144,655	132,824.00	143,141

(*) The decrease on 2021 is primarily due to a fall in energy consumption in the transport process.

(**) Natural gas consumption corresponds to the thermal drying and atomisation stage of the sludge treatment line in the Sant Joan Despi WWTP. In 2022 consumption grew as a result of the increase in activity once some of the breakdowns that prevented the system operating optimally had been resolved.

Energy consumption in the treatment process (kWh)	2020	2021	2022
Electricity consumption	99,009,123	116,303,093*	115,617,829
Natural gas consumption	37,931	130,274**	260,115*
Fuel oil consumption	266,110	92,237*	24,738**

Energy consumption in the offices (kWh)	2020	2021	2022
Electricity consumption	4,475,964	4,665,484.39	5,097,680
Natural gas consumption	84,440	76,050.00	62,806
Fuel oil consumption	1,734	2,275.00	3,152

(*) Natural gas used in starting the biogas engines at the Baix Llobregat Ecofactory. The increase was due to meter fluctuations and service requirements.

(**) Fuel oil used in generator sets in WWTPs and WWPSs. The reduction was due to the unconsumed remainder from the previous year.



Efficient, renewable energy

(302-1)

Electricity produced by renewable sources (kWh)	2020	2021	2022
Electricity produced by cogeneration using biogas	17,324,735	20,740,588	17,858,654
Electricity from the solar plant	214,416	210,812	440,997
Contribution of thermal solar panels in the offices	90,916	127,429	127,429

Sustainable mobility

Fleet of electric vehicles	2020	2021	2022
Number of vehicles	145	154	160

Adapting to climate change

Water

(303-5)

Water footprint	2020	2021	2022
Water footprint (m ³)	229,300,425.30	223,607,691.17	205,793,089.47
Water footprint - Supply (m ³)	180,293,828.62	189,825,020.49	180,055,789.48
Water footprint - Treatment (m ³)	49,006,596.68	33,782,670.68	25,737,299.99
Blue water footprint (m ³)	126,993,206.66	119,567,543.09	100,303,547.35
Grey water footprint (m ³)	102,307,218.64	104,040,148.08	105,489,542.12
Direct water footprint (m ³)	228,784,240.21	217,945,051.76	200,554,782.77
Indirect water footprint (m ³)	516,185.09	5,662,639.41*	5,238,306.70
Reduction of water footprint over previous year (m ³)	- 1,206,072.08	5,692,734.13	11,102,990.70
Water footprint with respect to m ³ of drinking water (m ³ /m ³)	113	121	113
Reduction of water footprint in producing reclaimed water (m ³)	12,346,254.00	37,967,997.00	50,016,745.00

(* Increase due to the inclusion of process waste in the calculation.



Circular economy and efficient use of resources

Materials used - consumption of the main production reagents (kg)	2020	2021	2022
Water line production reagents Conventional treatment	5,547,775.00	6,145,333.95	6,314,284
Water line production reagents Advanced technologies	5,848,191.10	5,162,803.71	5,700,434
Water line production reagents Final disinfection	207,718.50	223,019.92	172,132
Sludge line production reagents	200,538.00	542,065.00	556,830
Total reagents in DWTP (kg)	11,804,222.60	12,073,222.58	12,743,680

Due to the period of drought in 2022, the Llobregat river had less flow and a lower quality of water, with greater turbidity. This explains why, despite a lower capture, the consumption of reagents in conventional treatment was similar and even higher than in 2021, when the flow of the Llobregat river was greater.

For this reason, we had to use more well water and more advanced treatments, resulting in the increased consumption of reagents in this line. A good example of this is caustic soda, the consumption of which doubled. Furthermore, the increase in advanced treatments explains why the consumption of disinfectant reagents was lower than in 2021.

Also, because of the increase in sludge production due to the lower quality of the river, the consumption of reagents in this line also increased.

Materials used - consumption of the main purification reagents (kg)	2020	2021	2022
Water line purification reagents	7,374,472	10,954,106	11,580,181
Sludge line purification reagents	2,076,800	2,201,269	2,293,450
Deodorisation line purification reagents	626,915	1,099,892	904,899
Total reagents in WWTP (kg)	10,078,187	14,255,267	14,778,530

The increase in reagents in the water line was due to an increase in the pollutant load in incoming water, since more reagents had to be used to comply with discharge limits.

The reagents used in the deodorising line include those in the Besòs WWTP (also houses the sludge dewatering line, representing an increase in the scope of activity) and the Baix Llobregat Ecofactory.



Waste

Waste recovery	2020	2021	2022
% of waste recovered at DWTPs	44.43	62.01	72.74
% of waste recovered at Ecofactories	93.24	97.26	97.14

(306-1, 306-2, 306-3, 306-4, 306-5)

Waste generation in the DWTPs

The drought in 2022 led to a decrease in flow and worsening of the water quality of the river. Because of the lower flow, there was less filtration of sand and gravel after capture, which explains the reduction in this type of waste. Due to the worsening water quality, the production of general sludge increased.

The increase in water waste with lime in recent years is due to the regular operation of the Besòs DWTPs (Besòs and Llagosta), where remineralisation is carried out using lime milk, which generates this waste.

(306-3)

Waste recovered (tonnes)	2020	2021	2022
Dewatered sludge for recovery	0	0	89.1
Atomised sludge for recovery	596.4	1,182.64	1,572.80
Other recovered waste (not process waste)	66.72	61.56	281.08
Waste not recovered (tonnes)	2020	2021	2022
Sand from de-sanding for landfill	700.4	455.94	129.24
Dewatered sludge for landfill	4.54	12.75	0
Atomised sludge for landfill	44	59.28	129
Atomised sludge for stabilisation	0	0	79.96
Other waste not recovered (not process waste)	0	44.55	32.62
Liquid waste (water with lime)	83.64	189.68	357.51

Waste management in the DWTPs

		2022
Total waste recovered (tonnes)		1,942.98
Non-Hazardous	Preparation for reuse	79.44
	Recycling	199.94
	Other recovery operations*	1,661.90
Hazardous	Preparation for reuse	0
	Recycling	0
	Other removal operations	1.70
Total waste not recovered (tonnes)		728.33
Non-Hazardous	Incineration (with energy recovery)	0
	Incineration (without energy recovery)	0
	Transfer to landfill	275.28
	Other removal operations**	437.47
Hazardous	Incineration (with energy recovery)	0
	Incineration (without energy recovery)	0
	Transfer to landfill	0
	Other removal operations	15.58

(*) Use in manufacturing cement.

(**) Physicochemical and/or biological treatment.

Hazardous waste in the DWTPs

	2022
% hazardous waste	0.65



Waste generation in the Ecofactories

Currently, all screening and de-sanding waste generated in the WWTPs and sewers goes exclusively to the controlled deposits (landfill) for non-special waste. Different ways of recovering this waste are being studied, which would enable a significant reduction in transport costs as well as more sustainable waste management, with a direct impact on reducing the carbon footprint.

The total quantity of dewatered sludge generated by the WWTPs in the metropolitan are destined for recovery processes – digested sludge for direct agricultural use (Baix Llobregat, Gavà-Viladecans and St. Feliu plants) and non-digested sludge for composting and biomethanisation (Besòs plant).

The sludge is only destined for controlled deposit/grey composting if there are pollution episodes due to metals that make it unsuitable for direct agricultural use or composting in any of these plants.

In 2022 this situation did not occur in any of our facilities. In 2021, a fraction of the sludge from the Sant Feliu Ecofactory could not be recovered due to the presence of zinc in concentrations above the limits defined in applicable regulations.

(*) Includes sand from the treatment processes at the WWTPs and from the cleaning of sewers.

(**) Corresponds to sludge from the Vallvidrera and Begues WWTPs destined for anaerobic digestion at the Sant Feliu and Gavà-Viladecans Ecofactories, respectively. Dewatered sludge is included in the production of the destination WWTPs.

(***) Corresponds to sludge from the Besòs and Montcada WWTPs which, up until 31/01/2021, was treated at the sludge dewatering line at Besòs, operated by an external company. Aigües de Barcelona took over operation on 01/02/22. Dewatered sludge is included in the production of the Besòs WWTP.

Waste recovered (tonnes)	2020	2021	2022
Dewatered sludge – Agricultural and gardening use	58,029.69	75,764.15	73,818.51
Dewatered sludge - Composting	13,498.81	127,412.35	139,559.12
Dewatered sludge - Anaerobic treatment (digestion)	0.00	7,380.12	9,694.12
Dried sludge - Direct thermal recovery (cements)	0	0	0
Dried sludge - Composting	0	0	0
Dried sludge – Agricultural and gardening use	0	0	0
Other recovered waste (not process waste)	122.54	279.40	215.31
Waste not recovered (tonnes)	2020	2021	2022
Screening waste – Controlled deposit	2,754.05	3,049.24	3,588.08
De-sanding waste - Controlled deposit*	4,752.02	3,218.89	2,870.28
Dewatered sludge – Controlled deposit	6,366.64	3,249.62	0
Dewatered sludge – Thermal drying	624.98	26.84	0
Other waste not recovered (not process waste)	79.13	69.65	110.21
Liquid sludge (tonnes)	2020	2021	2022
Liquid sludge – Anaerobic treatment (digestion at the WWTP)**	4,562.16	6,046.74	5,040.16
Liquid sludge – Physicochemical treatment (dewatering by external management company)***	1,552,579	132,131	0
Liquid sludge – Physicochemical treatment (dewatering at the WWTP itself)***	0	1,320,470	1,404,995

(306-1, 306-2, 306-3, 306-4, 306-5)

Waste management in the Ecofactories

		2022
Total waste recovered (tonnes)		223,287.06
Non-Hazardous	Preparation for reuse	73,822.37
	Recycling	158.98
	Other recovery operations*	149,261.45
Hazardous	Preparation for reuse	2.79
	Recycling	31.84
	Other recovery operations	9.63
Total waste not recovered (tonnes)		6,568.57
Non-Hazardous	Incineration (with energy recovery)	0
	Incineration (without energy recovery)	0
	Transfer to landfill	6,552.90
	Other removal operations	0
Hazardous	Incineration (with energy recovery)	0
	Incineration (without energy recovery)	0
	Transfer to landfill	0
	Other removal operations	15.67

(*) Aerobic biological treatment of organic waste (composting) and anaerobic biological treatment (digestion).

Hazardous waste in the Ecofactories

	2022
% hazardous waste	0.03

Economic resources for the environment

(201-1)

Environmental investment	2020	2021	2022
€	6,404,680	7,608,723	9,634,081



Well-being, work-life balance and working conditions

Occupational health and safety

(403-9, 403-10)

Occupational health and safety	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Frequency rate*	0.00	6.75	5.24	2.01	5.21	4.24	3.93	3.63	3.71
Severity rate**	0.00	0.07	0.05	0.01	0.08	0.06	0.03	0.26	0.20
Occupational illnesses	0	0	0	0	0	0	0	0	0
Work accidents with absence	0	9	9	1	7	8	2	5	7
Accidents without absence	0	19	19	1	19	20	1	13	14
Commuting accidents	4	5	9	3	6	9	4	7	11

(*) FR = (number of accidents with absence/hours worked) x 106. Does not include commuting accidents.

In 2022 there were a total of 7 accidents with absence, giving a frequency rate of 3.71, below the established annual target.

(**) SR = (number of days lost hours worked) x 103. A total of 371 days were lost due to accidents with absence, equivalent to a severity rate of 0.20, below the established annual target.



Absenteeism

Absenteeism	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Hours absent	21,536.17	45,783.70	67,319.87	16,760.75	49,702.63	66,463.38	31,347.00	66,385.00	97,732.00
Absenteeism rate*	4.93%	4.72%	4.78%	3.38%	3.70%	3.61%	6.16	4.82	5.18

(* Absenteeism rate = (total hours absent/total hours worked) x 100

2020 and 2021 are full pandemic years (less operational and more remote work) and, in 2022, in the return to normality, the percentage of absenteeism has increased to an equivalent pre-pandemic level (overall percentage 2019: 6.28%)

Classification of absenteeism by hours	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Work accident	0	1,635.45	1,635.45	22.90	1,791.10	1,814.00	105.00	3,010.00	3,115.00
Commuting accident	0	397.44	397.44	0	366.82	366.82	0	2,451.00	2,451.00
Illness	21,536.17	43,001.61	64,537.78	16,737.85	47,544.71	64,282.56	31,242.00	60,681.00	91,923.00
Long-term absence*	0	749.2	749.2	0	0	0	0	243.00	243.00
Overall total	21,536.17	45,783.70	67,319.87	16,760.75	49,702.63	66,463.38	31,347.00	66,385.00	97,732.00

(* Long-term absences are covered by the mutual insurance company.

Accident data for external employees in our facilities

(2-8, 403-7, 403-9)

	2020	2021	2022
Hours worked	454,522	564,525	379,702.34
Work accidents with absence (not commuting accidents)	17	24	28
Days lost	178	444	568
Frequency rate*	37.4	42.51	73.74
Severity rate**	0.39	0.79	1.49
Fatal work accidents	0	0	0
Serious work accidents	0	0	0
Days lost - Serious work accident	0	0	0
Frequency rate* - Serious work accident	0	0	0
Severity rate** - Serious work accident	0	0	0

We monitored the activity of all the external workers at our plants or in the public space and, at documentary level, carried out a comprehensive digital control of the number of hours worked.

These external workers mainly perform specialised maintenance tasks and install new equipment and piping.

The 379,702.34 hours worked in 2022 is equivalent to 227 full-time equivalent workers (according to hours agreed with Aigües de Barcelona).

(* Frequency rate = number of work accidents with absence/total hours worked) x 1,000,000

(**) Severity rate = days lost due to (non-commuting) work accidents/total hours worked) x 1,000

Note: For the calculation, we include the 20 most important companies who provide services at our facilities, based on the following criteria:

- Only those who have workers at our facilities
- Those who bill more or bill more frequently
- Those who carry out the most dangerous tasks (work in confined spaces, work at a height, handle chemicals, operate heavy machinery, etc.)
- Subcontractors who have had the most accidents in the year
- We do not include contracting companies who are part of Grup AGBAR (we monitor the accident rate of these within the AGBAR Joint Prevention Service)



Family, personal and work-life balance

Flexibility	2020				2021				2022			
	Wom	Men	Total	%	Wom	Men	Total	%	Wom	Men	Total	%
Number of people with reduced working hours to care for children or others	25	8	33	3.05	23	8	31	2.76	21	9	30	2.61
People who enjoyed flexible working hours	260	351	611	56.42	279	343	622	55.44	209	363	653	56.88

Social action and guaranteed supply

(203-2, 413-1)

More social water social for a more social world

Social contribution (€M)*	2020	2021	2022
Contributions to third-sector bodies (within LBG)	1.9	0.5	1.7
Sponsorships (within LBG)	-	0.4	0.6
Social action and other projects	-	1.0	0.5
Total contribution	1.9	1.9	2.8**

(*) Sums included in accounts: in cash, kind and management costs.

(**) The increase of 0.9 million euros in 2022 is mainly due to the roll-out of the Social Action Master Plan (projects carried out with the third sector) and through the increase in local actions (Sponsorships).

Social action	2020	2021	2022
Number of agreements, projects, alliances and collaborations in force (London Benchmarking Group, LBG)	86	199	212



(203-2)

Type of contribution to society (%)	2020	2021	2022
Education	51	27	27
Health	13	12	6
Economic development	15	34	28
Environment	6	2	6
Art and culture	1	9	5
Social welfare	14	15	15
Other*	0	1	13
Total	100	100	100

(*) Management costs and representation fees to organisations.

Sponsorships*	2020	2021	2022
Euros	531,913	428,134	618,509**
Number of actions	41	128*	149

(*) Sums included in accounts: in cash, kind and management costs.

(**) The increase of 0.2 million euros in 2022 is mainly due to the increase in local actions (Sponsorships).

Benefits and aid for situations of vulnerability

(203-2)

Families with benefits and aid	2020	2021	2022
Solidarity Fund since 2012	41,156	46,268	0
Active Solidarity Fund on 31/12	34,409	0*	0
Social Tariff	44,958	53,333	56,757

(*) On 4 August 2021, an improvement to the Social Tariff came into force, with an increase in the discount from 50% to 100% of the service charge and the prices of sections 1 and 2 of the "water supply" item. With this structural measure, the Solidarity Fund will no longer be allocated to subsidising the bills of families in vulnerable situations, who will now all have the Social Tariff.

Subsidised aid (M€)	2020	2021	2022
Solidarity Fund	2.5	18*	0**
Social Tariff	2.9	4.9*	8.1**

(*) On 4 August 2021, an improvement to the Social Tariff came into force, with an increase in the discount from 50% to 100% of the service charge and the prices of sections 1 and 2 of the "water supply" item. For this reason, in the last five months of 2021, the amount allocated to the Social Tariff increased, while the amount allocated to the Solidarity Fund was reduced.

(**) During 2022, the entire subsidised amount is included in the Social Tariff.



(2-6)

Customer satisfaction

Satisfaction surveys

Evolution customer satisfaction	2020	2021	2022
Customer satisfaction index	7,36	7,49	7,42

Requests and complaints

Requests	2020	2021	2022
Requests by the different communication channels (OFEX, offices, helpline, etc.)	1,475,036	1,695,897	1,853,148

(*) A request is a record of any contact made by the customer with Aigües de Barcelona. Requests are typified as inquiries and requests.

Number of requests per channel	2020	2021	2022
Network offices	386,412	400,485	618,205
Offices	57,271	55,225	53,993
Telephone assistance	872,078	991,077	961,705
Email	97,180	171,681	145,353
Other channels	62,095	77,429	73,892
Total	1,475,036	1,695,897	1,853,148

Requests generated during the calendar year by type	2020	2021	2022
Inquiries	617,764	706,361	691,135
Commercial complaints	21,795	13,224	8,523
Technical complaints	45,290	47,037	43,870
Requests	790,187	929,275	1,109,234
Breaches of the Charter of Commitments*	386	-	-
Total	1,475,036	1,695,897	1,853,148

(*) As from 2022, the request type "Breaches of the Charter of Commitments" will be included, which in previous years were not reported in this section.



(2-6)

Commercial complaints* closed	2020	2021	2022
Number of complaints	15,587	14,228	8,335
Favourable to customer	6,677	5,408	3,459
Not favourable to customer	8,081	7,747	4,055
Other	829	1,073	821

(*) A complaint is dissatisfaction expressed by a customer to Aigües de Barcelona in relation to a service provided, a bill, etc.

Technical complaints* closed	2020	2021	2022
Number of complaints	43,750	45,758	44,113

Complaints dealt with in less than 9 days*	2020	2021	2022
%	20.29	69.96	99.79

(*) The indicator of response time to commercial complaints is calculated on a subset of the closed complaints, which are those stipulated in the Framework Agreement: billed consumption, charges on the bill, operation of the meter, contractual terms and conditions and quality of service provided to the customer.

2020 and 2021 were an exception in terms of not fulfilling our commitment to respond to complaints within 9 days. 2020 and 2021 were marked by the episode of estimated readings due to the restrictions of the COVID-19 pandemic. This resulted in such a high number of complaints that we did not have the capacity to handle and respond to all the complaints we received, which meant that we clearly responded outside the established period due to a lack of internal resources. This situation continued up to 2021 since we were still dealing with complaints from 2020.

The number of complaints stabilised in 2022 and we were able to once again guarantee a response within 9 days.

Customer counsel

Customer counsel	2020	2021*	2022
Total complaints received	123	121	123

Complaints situation as at 31 December	2020	2021	2022
Closed	123	101	121
In process	0	20	2

Complaints by type (% of total registered)	2020	2021	2022
Water consumption or leak	68.00%	55.40%	52.85%
Billed items	2.00%	5.65%	22.76%
Contract process or change of name	11.00%	15.70%	5.69%
Customer service	7.00%	11.60%	3.25%
Other	14.00%	17.30%	15.45%



Complaints by type of complaint management	2020	2021	2022
Mediation	78%	78%	87%
Advice	11%	16%	2%
Not accepted	7%	1%	2%
Transferred to the company	4%	5%	9%

Complaints by outcome**	2020	2021	2022
Favourable or partially favourable	94%	83%	80%
Neutral: advice	1%	16%	13%
Not favourable	2.5%	2%	4%
Customer does not accept proposal	2.5%	1%	3%
Company cannot apply proposal	0%	0%	0%

(*) The figures for 2021 were updated on 31/12/22, and for this reason do not coincide with those in the previous year's report, which were extracted at the end of the year under review.

(**) The figures from 2021 and 2022 are based on the total number of closed complaints as at 31/12/22.

The majority of complaints handled in 2022, as in previous years, were related to discrepancies regarding billed consumption or water leaks.

Our workforce

(2-7)

Staff according to gender (31/12)	2020		2021		2022	
	People	%	People	%	People	%
Women	289	26.69%	303	27.01%	313	27.26%
Men	794	73.31%	819	72.99%	835	72.74%
Total contribution	1,083	100%	1,122	100%	1,148	100%

Staff according to age (31/12)	2020		2021		2022	
	People	%	People	%	People	%
Under 30	59	5.44%	58	5.20%	86	7.49%
Between 30 and 50	699	64.55%	727	64.80%	717	6.46%
Over 50	325	30.01%	337	30.00%	345	30.05%
Total	1,083	100%	1,122	100%	1,148	100%



Staff according to professional category (31/12)	2020		2021		2022	
	People	%	People	%	People	%
Executive and high-level qualification	156	14.4%	159	14.17%	161	14.02%
Mid-level qualification	75	6.93%	87	7.75%	101	8.80%
Intermediate-level positions	335	30.93%	334	29.77%	345	30.05%
Administrative officers	145	13.39%	145	12.92%	142	12.37%
Non-administrative officers	290	26.78%	304	27.09%	320	27.88%
Auxiliary and junior staff, labourers	82	7.57%	93	8.30%	79	6.88%
Total	1,083	100%	1,122	100%	1,148	100%

Part-time staff (31/12)	2020	2021	2022
Women	4	3	5
Men	9	6	3
Total	13	9	8

Employment

(2-7, 401-1)

Net job creation and turnover by gender	2020			2021			2022		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
High during the period	28	54	82	36	65	101	23	78	101
Low during the period	43	77	120	44	110	154	48	138	186
%*	2020			2021			2022		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Job creation rate	9.50	6.72	7.47	11.94	8.04	9.10	7.44	9.44	8.89
Turnover rate	14.59	14.94	10.93	14.59	13.61	13.87	15.53	16.70	16.38

(*) Figures calculated with average workforce.

Net job creation and turnover by age	2020			2021			2022		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
High during the period	36	38	8	31	63	36	36	58	7
Low during the period	34	53	33	35	71	34	34	102	50
%*	2020			2021			2022		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Job creation rate	55.03	5.34	2.49	53.68	8.74	55.03	45.71	8.14	2.03
Turnover rate	51.97	7.45	0.01	60.61	9.85	51.97	43.17	14.31	14.53

(*) Figures calculated with average workforce.



Recruitment

(2-7)

Average part-time contracts by gender	2020			2021			2022		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Part-time contracts	4,50	12,33	16,83	4,33	8,92	13,25	5,25	5,67	10,62

Average part-time contracts by age	2020	2021	2022
Under 30	4.25	1.33	1.00
Between 30 and 50	3.00	4.50	3.50
Over 50	9.58	7.42	6.42
Total	16.83	13.25	10.92

Average part-time contracts by professional category	2020	2021	2022
Executive and high-level qualification	1.00	1.00	2.42
Mid-level qualification	0	0	0
Intermediate-level positions	3.24	2.33	2.67
Administrative officers	3.17	3.42	3.00
Non-administrative officers	7.42	3.92	0.83
Auxiliary and junior staff, labourers	2.00	2.58	2.00
Total	16.83	13.25	10.92

Average workforce by gender	2020			2021			2022		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Women	263.09	31.58	294.67	277.42	24.08	301.5	292.83	16.17	309.00
Men	742.75	60.66	803.41	753.67	54.75	808.42	774.42	52.08	826.50
Total	1,005.84	92.24	1,098.08	1,031.09	78.83	1,109.92	1,067.25	68.25	1135.50

Average workforce by age	2020			2021			2022		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Under 30	26.83	38.59	65.42	30.50	27.25	57.75	47.08	31.67	78.75
Between 30 and 50	670.18	40.90	711.08	677.09	43.58	720.67	682.08	30.67	712.75
Over 50	308.83	12.75	321.58	323.50	8.00	331.50	338.09	5.91	344.00
Total	1005.84	92.24	1098.08	1031.09	78.83	1109.92	1067.25	68.25	1135.50

Average workforce by professional category	2020			2021			2022		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Executive and high-level qualification	156.21	0	156.21	156.00	0	0	158.33	0.00	158.33
Mid-level qualification	71.58	0	71.58	77.67	1.92	79.59	90.67	6.17	96.84
Intermediate-level positions	321.15	18.32	339.47	324.09	14.00	338.09	331.67	14.58	346.25
Administrative officers	142.25	7.92	150.17	139.50	6.74	146.24	136.33	4.33	140.66
Non-administrative officers	265.15	27.25	292.40	280.33	19.92	300.25	295.25	19.25	314.50
Auxiliary and junior staff, labourers	49.50	38.75	88.25	53.50	36.25	89.75	55.00	23.92	78.92
Total	1005.84	92.24	1098.08	1031.09	78.83	1109.92	1,067.25	68.25	1135.50



Dismissals

(2-7)

(2-7)

Dismissals by gender	2020	2021	2022
Women	1	8	6
Men	2	22	25
Total	3	30	31

Dismissals by age	2020	2021	2022
Under 30	3	0	0
Between 30 and 50	0	5	2
Over 50	3	25	29
Total	6	30	31

Dismissals by professional category	2020	2021	2022
Executive and high-level qualification	1	10	8
Mid-level qualification	0	1	4
Intermediate-level positions	0	12	9
Administrative officers	0	7	5
Non-administrative officers	1	0	4
Auxiliary and junior staff, labourers	1	0	1
Total	3	30	31

Attracting and retaining talent

Promotion

(2-7, 405-1)

Internal promotion	2020	2021	2022
Women promoted internally	24	26	31
Men promoted internally	42	70	71*

(*) The percentage of women promoted is 10.03% and men 8.59%.

Professionals with variable remuneration based on objectives	2020	2021	2022
Women	85	77	97
Men	175	153	171
Total	260	230	268



Training

(404-1)

Training	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executive and high-level qualification	1,741.48	3,671.87	5,413.35	1,951.48	3,344.12	5,295.60	2,592.10	2,944.75	5,197.85
Mid-level qualification	964.93	2,644.48	3,609.41	895.03	2,083.53	2,978.56	1,404.20	2,542.87	3,947.07
Intermediate-level positions	2,993.57	9,166.88	12,160.45	1,933.17	5,791.03	7,724.20	4,200.48	6,495.07	10,695.55
Administrative officers	3,234.77	1,439.98	4,674.75	1,221.43	519.98	1,741.41	1,427.45	793.37	2,220.82
Non-administrative officers	33.1	7,794.30	7,827.40	6.00	8,580.10	8,586.10	281.00	11,558.78	11,839.78
Auxiliary and junior staff, labourers	917.72	2,578.47	3,496.19	192.00	1,233.25	1,425.25	164.42	1,030.80	1,195.22
Total	9,885.57	27,295.98	37,181.55	6,199.11	21,552.01	27,751.12	10,069.65	25,365.64	35,096.29

Diversity, equality and inclusion

An equal and diverse environment

(2-7, 405-1)

Equality (%)	2020	2021	2022
Women on the Board of Directors	31.25	40.00	43.75
Women on the Management Committee	50.00	50.00	33.33
Women in managerial and executive positions	36.07	39.15	40.32

People with functional diversity by gender	2020	2021	2022
Women	10	12	12
Men	15	16	15
Total	25	28	27
% of total workforce	2.31	2.50	2.35



Wage gap

(405-2)

Wage gap	2020	2021	2022
%	5.56	3.52	3.54

Overall wage gap

Average annual salary 2022	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Total annual average	313	53,223.94	835	55,178.37	54,645.50	3.54%

Average annual salary 2021	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Total annual average	303	50,385.02	819	52,222.62	51,726.37	3.52%

Average annual salary 2020	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Total annual average	289	49,989.57	794	52,930.86	52,145.97	5.56%

Wage gap by age

Average remuneration by age 2022	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Under 30	26	40,473.28	60	38,509.16	39,102.96	-5.10%
Between 30 and 50	205	53,583.54	512	54,511.99	54,246.53	1.70%
Over 50	82	56,367.80	263	60,278.52	59,349.01	6.49%

Average remuneration by age 2022	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Under 30	16	38,261.65	42	36,128.00	36,716.60	-5.91%
Between 30 and 50	211	50,507.38	516	51,026.37	50,875.74	1.02%
Over 50	76	52,597.59	261	57,177.54	56,144.68	8.01%

Average remuneration by age 2022	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Under 30	20	36,780.18	39	33,905.93	34,880.25	-8.48%
Between 30 and 50	201	49,899.85	498	51,858.71	51,295.43	3.78%
Over 50	68	54,139.89	257	57,895.47	57,109.69	6.49%



Wage gap by professional category

Average remuneration by professional category 2022	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Executive	2	103,005.71	4	135,363.83	124,577.79	23.90%
Management	73	68,759.86	107	73,691.32	71,691.34	6.69%
Technical staff	111	50,751.40	198	56,929.98	54,710.49	10.85%
Administrative staff	107	46,547.66	37	42,523.22	45,513.60	-9.46%
Operational staff	20	40,980.33	489	50,719.87	50,337.17	19.20%

Average remuneration by professional category 2021	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Executive	5	88,045.90	5	110,986.80	99,516.35	20.67%
Management	69	64,779.49	110	71,421.75	68,861.33	9.30%
Technical staff	99	49,160.20	180	54,882.68	52,852.12	10.43%
Administrative staff	109	43,365.07	38	39,014.92	42,240.54	-11.15%
Operational staff	21	36,333.07	486	47,320.06	46,864.98	23.22%

Average remuneration by professional category 2020	Women	Average wage women	Men	Average wage men	Overall total	Wage gap
Executive	3	101,092.99	3	119,457.32	110,275.15	15.37%
Management	63	67,166.10	114	75,725.60	72,678.99	11.30%
Technical staff	97	47,538.79	180	55,467.51	52,691.03	14.29%
Administrative staff	106	43,231.55	38	41,092.97	42,667.21	-5.20%
Operational staff	20	35,921.74	459	46,819.89	46,364.85	23.28%



Responsible supply chain

(2-6)

Supplier assessment	2020	2021	2022
Suppliers assessed	1,106	1,158	1,201
High score (8-10)	96%	96.4%	95.10%
Average/high score (6-8)	4%	3.6%	4.90%
Low score (less than 6)	0%	0%	0%

Certification indicators	2020	2021	2022
Suppliers with ISO 9001	84.30	84.10	84.7
Suppliers with ISO 14001	82.20	82.70	83.6
Suppliers with ISO 45001	69.20	70.20	72.9

Tenders	2020	2021	2022
Number of tenders with sustainability criteria	35	60	55

Volume of purchasing CSR-certified	2020	2021	2022
%	83.00	80.80	81.20

(204-1, 413-1)

Local procurement	2020	2021	2022
%	78.60	71.11	75.20

(204-1, 413-1)

Local and non-local procurement (number of suppliers)	2020	2021	2022
Local (province of Barcelona)	908	933	984
Rest of Catalonia and Spain	303	354	377
International	24	25	37

(204-1, 413-1)

Local and non-local procurement (€M)	2020	2021	2022
Local (province of Barcelona)	191.65	208.03	188.11
Rest of Catalonia and Spain	51.29	67.33	61.70
International	0.81	0.35	0.30



(102-55)

GRI CONTENT INDEX



**CONTENT INDEX
ESSENTIALS SERVICE**

2023

For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report.

Statement of use

Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua S.A. has prepared the report according to the GRI Standards for the period from 1 January to 31 December 2022.

GRI 1 used

GRI 1: Foundation

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
GRI 2 - General Disclosures 2021						
2-1	Organisational details	Aigües de Barcelona. Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A. C/ General Batet, 1-7 08028 Barcelona, Spain		✓		
2-2	Entities included in the organisation's sustainability reporting			✓		
2-3	Reporting period, frequency and contact point	"2022, annual 205"		✓		
2-4	Restatements of information	There have been no reformulations of the information provided in previous reports		✓		
2-5	External assurance	203-204		✓		
2-6	Activities, value chain and other business relationships	21, 32-39, 101-105, 142-145, 177-179, 189-190, 198		✓		SDG 6, SDG 12, SDG 17
2-7	Employees	79-84, 106-110, 191-194		✓		SDG 8, SDG 12, SDG 17
2-8	Workers who are not employees	186		✓		
2-9	Governance structure and composition	117-120		✓		
2-10	Nomination and selection of the highest governance body	118-120		✓		
2-11	Chair of the highest governance body	118		✓		
2-12	Role of the highest governance body in overseeing the management of impacts	120, 128		✓		
2-13	Delegation of responsibility for managing impacts	120, 128		✓		
2-14	Role of the highest governance body in sustainability reporting	175		✓		
2-15	Conflict of interests	169-170		✓	Principal 10	



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
2-16	Communication of critical concerns	120, 171		✓	Principal 10	
2-17	Collective knowledge of the highest governance body	120		✓		
2-18	Evaluation of the performance of the highest governance body		Confidentiality restraints (this information affects specific persons and would pose a risk to their privacy).			
2-19	Remuneration policies					
2-20	Process to determine remuneration					
2-21	Annual total compensation ratio					
2-22	Statement on sustainable development strategy	3-8, 16-19		✓		SDG 12
2-23	Policy commitments	85-86, 133		✓		SDG 12
2-24	Embedding policy commitments	171		✓		SDG 12
2-25	Processes to remediate negative impacts	171		✓	Principals 1 i 2	
2-26	Mechanisms for seeking advice and raising concerns	171		✓	Principal 10	
2-27	Compliance with laws and regulations	"In 2022 we received no fines or non-monetary sanctions for non-compliance with environmental legislation or regulations that involve a sanction of an amount equal to or higher than €100,000, nor significant fines related to non-compliance with social or economic regulations that involve a sanction of an amount equal to or higher than €100,000."		✓	Principals 7, 8 i 9	SDG 12
2-28	Membership associations	163		✓		SDG 17
2-29	Approach to stakeholder engagement	162-168		✓		SDG 17
2-30	Collective bargaining agreements	"100% of the workers at Aigües de Barcelona are covered by collective agreements. 82"		✓	Principal 3	SDG 8



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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GRI 3 - Material topics 2021						
3-1	Process to determine material topics	19, 164-165		✓		
3-2	List of material topics	19, 165		✓		
Integrated water cycle management						
GRI 3 Material topics 2021						
3-3	Management of material topics	32-47, 177-179		✓	Principals 7, 8 i 9	SDG 6, SDG 12, SDG 17
GRI 303 Water and effluents 2018						
303-3	Water withdrawal	36, 177		✓	Principals 7, 8 i 9	SDG 6
GRI 416 Occupational health and safety 2016						
416-1	Assessment of the health and safety impacts of product or service categories	45-47, 131, 179		✓		SDG 6
416-2	Incidents of non-compliance concerning the health and safety impacts of product or service categories	In 2022 there were no incidents of non-compliance with legislation or voluntary codes concerning the impacts of products and services on health and safety that involve a sanction of an amount equal to or higher than €50,000.		✓		SDG 6
Energy and climate change mitigation						
GRI 3 Material topics 2021						
3-3	Management of material topics	30-31, 48-56		✓	Principals 7, 8 i 9	SDG 3, SDG 7, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
GRI 302 Energy 2016						
302-1	Energy consumption within the organisation	52-53, 180-181		✓	Principals 7, 8 i 9	SDG 7, SDG 12, SDG 13

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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GRI 305 Emissions 2016						
305-1	Direct (Scope 1) GHG emissions	50, 180		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-2	Energy indirect (Scope 2) GHG emissions	50, 180		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-3	Other indirect (Scope 3) GHG emissions	50, 180		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-4	GHG emissions intensity	50, 180		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-5	Reduction of GHG emissions	48-50, 53, 125, 152, 180		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
Adapting to climate change						
GRI 3 Material topics 2021						
3-3	Management of material topics	57-62, 181		✓	Principals 7, 8 i 9	SDG 6, SDG 12, SDG 17
GRI 201 Economic performance 2016						
201-2	Financial implications and other risks and opportunities due to climate change	57		✓		SDG 6
Circular economy and efficient use of resources (apart from water)						
GRI 3 Material topics 2021						
3-3	Management of material topics	62-66, 182-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
GRI 306 Waste 2020						
306-1	Waste generation and significant waste-related impacts	62, 183-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-2	Management of significant waste-related impacts	62, 183-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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306-3	Waste generated	62, 183-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-4	Waste diverted from disposal	62, 183-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-5	Waste directed to disposal	62, 183-184		✓	Principals 7, 8 i 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15

Emissions (prevention of pollution)

GRI 3 Material topics 2021

3-3	Management of material topics	67-69		✓	Principals 7, 8 i 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
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Coastal protection and biodiversity

GRI 3 Material topics 2021

3-3	Management of material topics	70-72		✓		SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
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Well-being, work-life balance and working conditions

GRI 3 Material topics 2021

3-3	Management of material topics	75-86		✓	Principals 1, 2, 3, 4, 5 i 6	
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GRI 401 Employment 2016

401-1	New employee hires and employee turnover	192		✓	Principal 6	SDG 8
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GRI 403 Occupational health and safety 2018

403-1	Occupational health and safety management system	75-76, 131		✓		SDG 3, SDG 8
403-3	Occupational health services	75		✓		SDG 3, SDG 8
403-4	Worker participation, consultation, and communication on occupational health and safety	76		✓		SDG 3, SDG 8

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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403-5	Worker training on occupational health and safety	77		✓		SDG 3, SDG 8
403-6	Promotion of worker health	75, 77-78		✓		SDG 3, SDG 8
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	75, 77, 186		✓		SDG 3, SDG 8
403-9	Work-related injuries	76, 185-186		✓		SDG 3, SDG 8
403-10	Work-related ill health	185		✓		SDG 3, SDG 8

Social action and guaranteed supply

GRI 3 Material topics 2021

3-3	Management of material topics	87-99		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
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GRI 203 Indirect economic impacts 2016

203-2	Significant indirect economic impacts	22-28, 88-93, 187-188		✓		SDG 1, SDG 8, SDG 11
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GRI 413 Local communities 2016

413-1	Operations with local community engagement, impact assessments, and development programs	94-99, 145, 187, 198		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
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Customer satisfaction

GRI 3 Material topics 2021

3-3	Management of material topics	100-105, 189-191		✓		SDG 12
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GRI 417 Marketing and labeling 2016

417-1	Requirements for product and service information and labeling	105		✓		SDG 12
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GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
417-2	Incidents of non-compliance concerning product and service information and labeling	In 2022 there were no non-compliance incidents concerning product and service information and labeling.		✓		SDG 12
Attracting and retaining talent						
GRI 3 Material topics 2021						
3-3	Management of material topics	106-110, 194-195		✓		SDG 8
GRI 404 Training and education 2016						
404-1	Average hours of training per year per employee	110, 195		✓		SDG 8
404-3	Percentage of employees who receive regular performance appraisals and professional development	100%		✓		SDG 8
Diversity, equality and inclusion						
GRI 3 Material topics 2021						
3-3	Management of material topics	110-114,		✓	Principal 6	SDG 5, SDG 8, SDG 10
GRI 405 Diversity and Equal Opportunity 2016						
405-1	Diversity of governance bodies and employees	110-111, 119, 195		✓	Principal 6	SDG 5, SDG 8, SDG 10
Good governance and risk management						
GRI 3 Material topics 2021						
3-3	Management of material topics	117-133		✓	Tots els principis	SDG 12
GRI 201 Economic performance 2016						
201-1	Direct economic value generated and distributed	28, 124, 185		✓		SDG 12

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
Technology and innovation						
GRI 3 Material topics 2021						
3-3	Management of material topics	134-138		✓		SDG 9
Data management and cybersecurity						
GRI 3 Material topics 2021						
3-3	Management of material topics	139-140		✓		SDG 9
Responsible supply chain						
GRI 3 Material topics 2021						
3-3	Management of material topics	141-146, 198		✓		SDG 8, SDG 11, SDG 12
GRI 204 Procurement Practices 2016						
204-1	Proportion of spending on local suppliers	145, 198		✓		SDG 8, SDG 11, SDG 12
Integrating sustainability into the business model						
GRI 3 Material topics 2021						
3-3	Management of material topics	3-8, 16-19, 147-162		✓		
Building alliances and communication with stakeholder groups						
GRI 3 Material topics 2021						
3-3	Management of material topics	162-169		✓		SDG 17
Business ethics						
GRI 3 Material topics 2021						
3-3	Management of material topics	169-205		✓		SDG 12



Coverage table of material aspects

(3-1, 3-2)

Material topic	Cover *	Involvement **
GRI 201: Economic performance 2016	Internal and external	Direct and indirect
GRI 203: Indirect economic impacts 2016	Internal and external	Direct and indirect
GRI 204: Procurement Practices 2016	Internal and external	Direct and indirect
GRI 302: Energy 2016	Internal and external	Direct
GRI 303: Water and effluents 2018	Internal and external	Direct
GRI 305: Emissions 2016	Internal and external	Direct and indirect
GRI 306: Waste 2020	Internal and external	Direct
GRI 401: Employment 2016	Internal and external	Direct and indirect
GRI 403: Occupational health and safety 2018	Internal and external	Direct and indirect
GRI 404: Training and education 2016	Internal and external	Direct and indirect
GRI 405: Diversity and equal opportunity 2016	Internal and external	Direct
GRI 413: Local communities 2016	Internal and external	Direct and indirect
GRI 416: Customer health and safety 2016	Internal and external	Direct and indirect
GRI 417: Marketing and labeling 2016	Internal and external	Direct
Coastal protection and biodiversity	Internal and external	Direct
Technology and innovation	Internal and external	Direct and indirect
Data management and cybersecurity	Internal and external	Direct
Integrating sustainability into the business model	Internal and external	Direct and indirect
Building alliances and communication with stakeholder groups	Internal and external	Direct and indirect
Business ethics	Internal and external	Direct and indirect

(*) Indicate where the impact occurs: within the organisation or outside the organisation.

(**) Indicate the involvement of the organisation with respect to the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relations).



EXTERNAL VERIFICATION

(2-5)

Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.

Informe de Revisión Independiente de la Memoria de Sostenibilidad correspondiente al ejercicio anual finalizado el 31 de diciembre de 2022



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INFORME DE REVISIÓN INDEPENDIENTE DE LA MEMORIA DE SOSTENIBILIDAD 2022

A la Dirección de Estrategia 2030 y Rendición de Cuentas de Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.:

Alcance del trabajo

Hemos llevado a cabo, por encargo de la Dirección de Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A. (en adelante, Aigües de Barcelona), la revisión de la información de sostenibilidad contenida en la "Memoria de Sostenibilidad 2022" de Aigües de Barcelona (en adelante, la Memoria) y en el "Índice de contenidos GRI" de la Memoria adjunta. Dicha Memoria ha sido elaborada de acuerdo con lo señalado en:

- Estándares GRI.
- Los principios recogidos en la Norma AA1000AP (2018) emitida por AccountAbility (*Institute of Social and Ethical Accountability*).

El perímetro considerado por Aigües de Barcelona para la elaboración de la Memoria está definido en el apartado "Perfil de la Memoria" de la Memoria adjunta.

La preparación de la Memoria adjunta, así como el contenido de la misma, es responsabilidad de la Dirección de Aigües de Barcelona, quien también es responsable de definir, adaptar y mantener los sistemas de gestión y control interno de los que se obtiene la información. Nuestra responsabilidad es emitir un informe independiente basado en los procedimientos aplicados en nuestra revisión.

Criterios

Hemos llevado a cabo nuestro trabajo de revisión de acuerdo con:

- La Guía de Actuación sobre trabajos de revisión de Informes de Responsabilidad Corporativa emitida por el Instituto de Censores Jurados de Cuentas de España (ICJCE).
- La Norma ISAE 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, emitida por el *International Auditing and Assurance Standards Board* (IAASB) de la *International Federation of Accountants* (IFAC), con un alcance de aseguramiento razonable.
- La Norma AA1000AS v3 de AccountAbility, bajo un encargo de aseguramiento moderado de Tipo 2.

Procedimientos realizados

Nuestro trabajo de revisión ha consistido en la formulación de preguntas a la Dirección de Estrategia 2030 y Rendición de Cuentas y a las diversas áreas de la compañía que han participado en la elaboración de la Memoria adjunta, y en la aplicación de ciertos procedimientos analíticos y pruebas de revisión por muestreo que se describen a continuación:

- ▶ Entrevistas con los responsables de la elaboración de la información de sostenibilidad, con el propósito de obtener un conocimiento sobre cómo los objetivos y políticas de sostenibilidad son considerados, puestos en práctica e integrados en la estrategia de Aigües de Barcelona.
- ▶ Análisis de los procesos para recopilar y validar la información de sostenibilidad contenida en la Memoria adjunta.

Ernst & Young Global Limited (EYGL) es una sociedad limitada por acciones registrada en Inglaterra y Gales, con sede en 27, The Quadrant, Leamington Spa, Warwickshire, CV32 3DF, Inglaterra. EYGL es una sociedad limitada por acciones registrada en Inglaterra y Gales. EYGL es una sociedad limitada por acciones registrada en Inglaterra y Gales. EYGL es una sociedad limitada por acciones registrada en Inglaterra y Gales.



(2-5)



2

- Comprobación de los procesos de que dispone Aigües de Barcelona para determinar cuáles son los aspectos materiales, así como la participación de los grupos de relación en los mismos.
- Revisión de la adecuación de la estructura y contenidos de la información de sostenibilidad conforme a los Estándares GRI, y a los principios de la Norma AA1000AP (2018).
- Comprobación, mediante pruebas de revisión en base a selecciones muestrales, de la información cuantitativa y cualitativa de los contenidos incluidos en el "Índice de contenidos GRI" de la Memoria adjunta y su adecuada compilación a partir de los datos suministrados por las fuentes de información. Las pruebas de revisión se han definido a efectos de proporcionar el nivel de aseguramiento indicado.
- Respecto a la información cuantitativa del "Índice de contenidos GRI" de la Memoria adjunta, se han llevado a cabo entrevistas con el personal responsable de la gestión, así como de los sistemas de reporte de dicha información. Se ha incluido la comprensión del sistema de control interno sobre dicha información, la evaluación del riesgo de que puedan existir errores materiales en la misma, la ejecución de pruebas y evaluaciones sobre su contenido, y la realización de aquellos otros procedimientos que hemos considerado necesarios.
- Contraste de que la información financiera reflejada en la Memoria ha sido auditada por terceros independientes.

Estos procedimientos han sido aplicados sobre la información de sostenibilidad contenida en la Memoria adjunta y en el "Índice de contenidos GRI", con el perímetro y alcance indicados anteriormente.

El presente informe en ningún caso puede entenderse como un informe de auditoría.

Independencia y control de calidad

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código Internacional de Ética para Profesionales de la Contabilidad (Incluyendo las normas internacionales sobre independencia) emitido por el Consejo de Normas Internacionales de Ética para Profesionales de la Contabilidad (IESBA, por sus siglas en inglés) que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

Nuestra firma aplica las normas internacionales de calidad vigentes y mantiene, en consecuencia, un sistema de calidad que incluye políticas y procedimientos relativos al cumplimiento de requerimientos de ética, normas profesionales y disposiciones legales y reglamentarias aplicables.

El equipo de trabajo ha estado formado por profesionales expertos en revisiones de Información no Financiera y, específicamente, en información de desempeño económico, social y medioambiental.

Conclusiones

En nuestra opinión, los contenidos referenciados en el "Índice de contenidos GRI" de la Memoria de Sostenibilidad 2022 revisados con un nivel de aseguramiento razonable, han sido preparados y presentados, en todos los aspectos significativos, conforme a los Estándares GRI, que incluye la fiabilidad de los datos, la adecuación de la información presentada y la ausencia de desviaciones y omisiones significativas.

Sobre la aplicación de Aigües de Barcelona de la Norma de Principios de AccountAbility AA1000AP (2018), no se ha puesto de manifiesto ningún aspecto que nos indique que Aigües de Barcelona no haya aplicado los principios de inclusividad, relevancia, capacidad de respuesta e impacto según lo detallado en el apartado "Perfil de la Memoria" de la Memoria adjunta.



3

Recomendaciones

Hemos presentado a la Dirección de Aigües de Barcelona nuestras recomendaciones relativas a las áreas de mejora en relación con la aplicación de los principios de la Norma AA1000AP (2018). Las recomendaciones más significativas se refieren a:

- Inclusividad:** en los últimos años Aigües de Barcelona ha venido desarrollando procesos para reforzar el diálogo con sus grupos de relación, a lo largo de la cadena de valor del ciclo integral del agua. Para ello, ha considerado la importancia que su actividad tiene para la ciudadanía y el entorno del Área Metropolitana de Barcelona. En 2022 realizó su último análisis de materialidad y ha mantenido vigentes los canales de comunicación con los principales representantes de sus grupos de relación, con el fin de entender cómo cambian sus necesidades y expectativas.

Se recomienda continuar garantizando que el diálogo con los representantes de los grupos de relación permanezca activo en todo momento, manteniendo la sensibilidad hacia la evolución de sus expectativas, respondiendo a sus inquietudes y entendiendo su propia percepción a la hora de plantear iniciativas de co-creación, con las cuales generar valor compartido. Asimismo, considerar el feedback proporcionado por los grupos de relación para ajustar, no solo sus informes públicos, sino los planes de acción estratégicos de la compañía.

- Relevancia:** en los últimos años Aigües de Barcelona ha continuado afianzando su enfoque de diálogo con sus grupos de relación, además de realizar periódicamente un análisis de materialidad, el último en 2022. Estos análisis de materialidad se han llevado a cabo a través de entrevistas, focus groups y encuestas. Esto ha facilitado a Aigües de Barcelona evaluar y priorizar los temas relevantes en sostenibilidad.

Se recomienda seguir profundizando en la perspectiva de doble materialidad para poder identificar y evaluar los impactos, riesgos y oportunidades con una mayor precisión. Por otra parte, es conveniente seguir atendiendo a la valoración que los grupos de relación tienen de los diferentes temas de sostenibilidad como punto de referencia en la toma de decisiones de la compañía.

- Capacidad de Respuesta:** Aigües de Barcelona dispone de una Política de Desarrollo Sostenible en la que expresa sus valores corporativos. Además, en 2022 Aigües de Barcelona definió "la Agenda de Aigües de Barcelona 2030", con la puesta en marcha de proyectos orientados a las personas, la ciudadanía y el entorno del Área Metropolitana de Barcelona. Con ellos desea dar respuesta a los principales retos de la compañía y la consecución de objetivos a 2030, a través de su contribución al desarrollo sostenible.

Para asegurar la consecución de los objetivos estratégicos, se recomienda plantear planes de acción e hitos intermedios, así como evaluar periódicamente el nivel de respuesta que la compañía da a las necesidades y expectativas de los grupos de relación. Igualmente, se recomienda avanzar en la respuesta al marco regulatorio de sostenibilidad de la Unión Europea y su despliegue, así como a requisitos legales de sostenibilidad a nivel local y estatal.

- Impacto:** la compañía ha definido "la Agenda de Aigües de Barcelona 2030" como un eje clave para promover sus impactos positivos y reducir sus impactos negativos. En este sentido, Aigües de Barcelona ha venido estableciendo mecanismos para hacer seguimiento y medir sus impactos, considerando los retos del ciclo integral del agua ante el cambio climático y el contexto social en el Área Metropolitana de Barcelona.

Se recomienda seguir avanzando en los sistemas de medición de los impactos positivos y negativos en materia de sostenibilidad, las herramientas para hacer seguimiento de los mismos, así como en los procesos de toma de decisiones, teniendo en cuenta los efectos en el corto, medio y largo plazo. Para ello, es recomendable basarse en herramientas, como los cuadros de mando, con el fin de garantizar un seguimiento y evaluación de los planes de acción diseñados para la consecución de los objetivos estratégicos.



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Este informe ha sido preparado exclusivamente en interés de Aigües de Barcelona de acuerdo con los términos de nuestra carta de encargo.



ERNST & YOUNG, S.L.

Antonio Capella Elizalde

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15 de junio de 2023





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The Company's Sustainability Strategy Department is responsible for drawing up the Sustainability Report.

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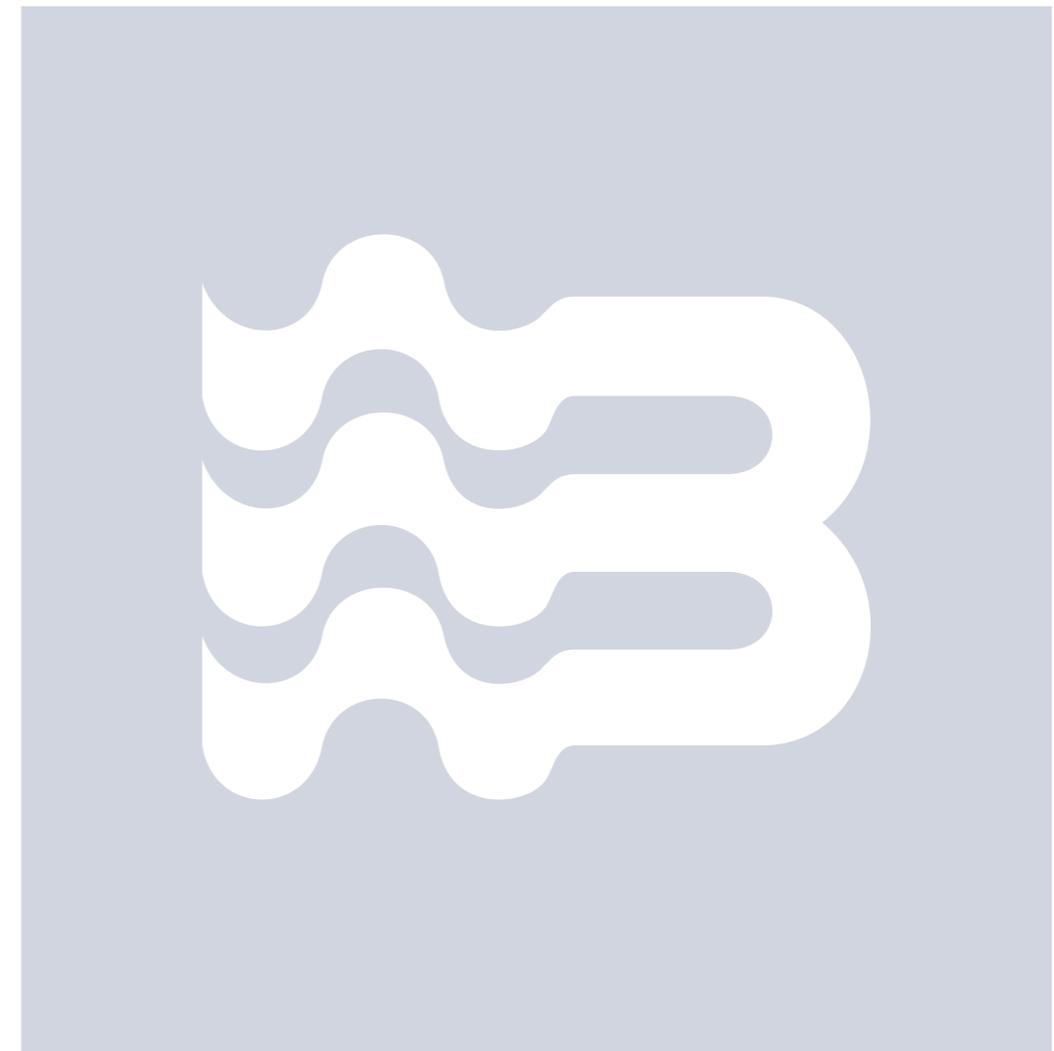
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SUSTAINABILITY REPORT 2022

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